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MINUTES OF MEETING
OF
SCHOOL FINANCE COMMISSION

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MINUTES OF MEETINGS

OF THE

COMMISSION TO STUDY THE PRESENT PLAN

OF FINANCING THE PUBLIC SCHOOLS AND RELATED MATTERS

1929-1931

JAMES N. RULE
Secretary of Commission

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MEMBERSHIP OF COMMISSION

Chairman Ex Officio
Superintendent of Public Instruction
John A. H. Keith

Appointed by the Governor:
Worthington Scranton, Scranton
Reverend Henry W. A. Hanson, Gettysburg College
James A. Connelly, Ludlow

Appointed by the Senate:
Senator George T. Weingartner, New Castle
Senator Clarence J. Buckman, Philadelphia
Senator Warren R. Roberts, Bethlehem

Appointed by the House:
Honorable Thomas B. Wilson, Bradford
Honorable C. J. Goodnough, Emporium
Honorable Jacob Mathay, Philadelphia

Secretary
Deputy Superintendent of Public Instruction
James N. Rule

CALENDAR OF MEETINGS

September 14, 1929

October 28, 1929

November 26, 1929

January 27, 1930

May 26, 1930

September 8, 1930
(Joint Meeting with Tax Commission)

ACT NO. 533 - APPROVED MAY 8, 1929

Section 1. Be it enacted, &., That a commission is hereby created for the purpose of studying the present plan for the financing of public schools and related matters, and making a report thereon, and recommendations, with proper bills for carrying the recommendations into effect. The commission shall consist of three members of the Senate to be appointed by the President Pro Tempore of the Senate, three members of the House of Representatives to be appointed by the Speaker of the House, three citizens of this Commonwealth to be appointed by the Governor, and the Superintendent of Public Instruction, who shall serve as chairman thereof.

Section 2. The said commission shall make a report to the Governor on or before the first day of November, one thousand nine hundred and thirty, which report shall embody the result of the commission's study and its recommendations, if any, for further action by the General Assembly.

Section 3. The commission shall have the power to elect such officers, in addition to the chairman, as it shall deem advisable. Such investigators, experts, assistants, employes, and expenses, as may be necessary to enable the commission properly to perform its work shall be provided by the Department of Public Instruction.

Section 4. All members of the commission shall serve without pay, but shall be reimbursed for their necessary traveling expenses.

Section 5. The sum of ten thousand dollars ($10,000), or so much thereof as may be necessary, is hereby appropriated to the commission for its necessary expenses. Payments from this appropriation shall be made upon requisition of the Superintendent of Public Instruction calling upon the Auditor General to issue his warrant upon the State Treasurer.

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MINUTES

OF

SCHOOL FINANCE COMMISSION

September 14, 1929

Commonwealth of Pennsylvania
DEPARTMENT OF PUBLIC INSTRUCTION
Harrisburg

The first meeting of the Commission to Study the Present Plan of Financing the Public Schools and Related Matters was held at the call of the Superintendent of Public Instruction on September 14, 1929 at 10:00 A. M. The meeting was held in the office of the Superintendent of Public Instruction, State Capitol, Harrisburg.

Those present:

John A. H. Keith, Superintendent of Public Instruction
Chairman Ex Officio

Worthington Scranton	Warren R. Roberts
Henry W. A. Hanson	C. J. Goodnough
George T. Weingartner	Jacob Mathay

Those absent:

James A. Connelly	Clarence J. Buckman

Thomas B. Wilson

On motion of Doctor Hanson, seconded by Senator Roberts, James N. Rule, Deputy Superintendent of Public Instruction was elected secretary of the Commission.

Copies of Act No. 533, approved May 8, 1929, authorizing and creating the Commission, were distributed and its provisions discussed in terms of the major problems confronting the Commission.

Copies of the Report of the Commission authorized by the 1927 General Assembly to Study the Distribution of Subsidies to School Districts were distributed and special attention called to Chapter 7 beginning on page 67 and the tables appearing on pages 178 and 234.

Copies of a mimeographed compilation of Excerpts from the 1925 and 1927 Reports of the Pennsylvania Tax Commission Bearing upon the Problems Faced by the Commission on Financing Education in Pennsylvania, were distributed for the information of the members of the Commission.

The following is a condensed report of the discussion which took place, relative to the major problems confronting the Commission:

1. Mr. Goodnough: The amount of money now being appropriated by the Commonwealth to education is staggering. Nevertheless many school districts, particularly those of the fourth class, are still unable to bear the burden of financing their public schools. Many educational expenses are statutory and therefore mandatory. The Commission should study carefully the mandatory provision of the School Code relative to the minimum educational program which school districts must offer with a view to seeing whether or not, without taking a backward step in education, there may not be some desirable eliminations.

2. Mr. Mathay: Is there any overlapping in school laws which results in an unjustified pyramiding and duplication of State subsidies?

Dr. Keith: There is little or no duplication of State subsidies to any given district since these, if any, would be ironed out by the Department in calculating the amount due to each district. Mounting school costs, due to mandatory legislation operating in a growing situation, increase both the local and State burden. The local district is handicapped by an unequal system of distributing school subsidies. There is great need for a uniform State-wide base for making assessments.

3. Senator Weingartner: What can be done to prevent more districts getting into one of the preferential groups for State reimbursement? Mandatory legislation imposes a heavy local burden of taxation, particularly in rural and small districts where taxes become confiscatory. What can be done by way of elimination of parts of the Edmonds Act that will lessen the cost of the public schools without taking any backward steps? If we cannot do this we might as well not begin our study.

4. Mr. Goodnough: What is the average salary and operating cost per teacher for the several classes of districts? The tabulation of the material requested by Mr. Goodnough will be prepared for the next meeting of the Commission. The assessment system enters vitally into the problem of how to get a square deal for all the boys and girls of the Commonwealth.

It was agreed that the next meeting of the Commission should be held Monday, October 28, at 1:00 P.M. in the office of the Superintendent of Public Instruction, State Capitol, Harrisburg.

The Commission adjourned at 12 M. to meet with the Governor by appointment in his office to receive from him any instructions which he might wish to give relative to the work of the Commission.

JAMES N. RULE, Secretary

M I N U T E S

OF

S C H O O L F I N A N C E

C O M M I S S I O N

October 28, 1929

Commonwealth of Pennsylvania
DEPARTMENT OF PUBLIC INSTRUCTION
Harrisburg

The meeting of the Commission to Study the Present Plan of Financing the Public Schools and Related Matters, was held in the Conference Room of the Department of Public Instruction, Harrisburg, on October 28, at 1:00 P.M.

Those present:

John A. H. Keith, Superintendent of Public Instruction
Chairman Ex Officio

C. J. Goodnough	Jacob Mathay
Henry W. A. Hanson	Worthington Scranton
Thomas B. Wilson	George T. Weingartner

James N. Rule, Secretary

Those absent:

Clarence J. Buckman	James A. Connelly

Warren R. Roberts

The minutes of the previous meeting were approved, without reading, copy having been previously sent to each member for advance review and criticism.

Honorable A. Boyd Hamilton appeared before the members of the Commission and outlined briefly the work of the Commission to Devise Ways and Means of Financing the Commonwealth in the Future, of which he is Secretary. Doctor Keith asked Mr. Hamilton to convey to the Tax Commission, the compliments of the School Finance Commission and its desire to cooperate with the Tax Commission in every possible way. Doctor Keith also asked Mr. Hamilton if it was his desire to have the two commissions meet together at times; to which Mr. Hamilton replied in the affirmative.

The following is the personnel of the Tax Commission:

Chairman	Horace W. Schantz
Vice-Chairman	Alexander R. Wheeler
Secretary	A. Boyd Hamilton
Statistician	Henry W. Van Pelt
Counsel	John H. Fertig

The statement on "Fundamental Issues Involved in Determining the Degree To Which The Cost of the Minimum Program Should Be Supplied by the State," prepared by Doctor Mort, was read by Doctor Keith and the following discussion resulted:

Doctor Mort presented figures showing the percent of State and local taxes for education for the country at large, also the percent of State and local taxes for highways for the country at large, giving Pennsylvania certain rankings for the years 1910, 1915, and 1920, these rankings being respectively 19 - 17 - 12 for education and 36 - 9 - 11 for highways. Figures were given also on a per capita basis for the same years. Doctor Mort was requested to bring these figures up-to-date so far as possible.

Exhibits I-XIII were reviewed and discussed.

Mr. Wagner was requested by Doctor Keith to develop Exhibit I to include the years 1920, 1921, 1922, and 1923, and to correct Exhibit V.

Doctor Keith requested the Secretary to prepare a statement showing appropriations made by the 1929 General Assembly to education, also a statement showing enrollment of pupils by decades beginning with 1860 with particular reference to increase in enrollment of high schools.

The effect of the organization of public schools with the county as the unit upon the line of relationship extending from the State to the local community was discussed at some length by Doctor Keith.

Request was made by several members of the Commission for information on how certain States, such as the following, have met the problem of financing the public schools:

North Carolina	Massachusetts
New York	Maryland
Virginia	New Jersey
Ohio	

The Secretary was instructed to secure this information.

It was agreed that the next meeting of the Commission would be held Monday, November 25 at 1:00 P.M. in the Conference Room of the Department of Public Instruction, State Capitol, Harrisburg.

The Commission adjourned at 5:00 P.M.

JAMES N. RULE

Secretary

MINUTES

OF

SCHOOL FINANCE COMMISSION

November 25, 1929

The meeting of the Commission to Study the Present Plan of Financing the Public Schools and Related Matters, was held in the Conference Room of the Department of Public Instruction, Harrisburg, on November 25, 1929, at 1:00 P. M.

Those present:

John A. H. Keith, Superintendent of Public Instruction
Chairman Ex Officio

Worthington Scranton
Jacob Mathay
Henry W. A. Hanson
George T. Weingartner

James N. Rule, Secretary

Those absent:

C. J. Goodnough
Thomas B. Wilson
Clarence J. Buckman
James A. Connelly

Warren R. Roberts

The minutes of the previous meeting were approved, without reading, copy having been previously sent to each member for advance review and criticism.

Exhibits I, IV, V, XII, XIIa, XIIb, XIIc, XIV, XV, XVI, were reviewed and discussed.

Photostat copies of tables used in the report of the 1927 School Finance Commission were presented for discussion.

Mr. Scranton raised the question as to whether the Commonwealth is spending too much money, not enough money, or enough money for education.

Doctor Keith replied that the answer to Mr. Scranton's question will be found in the answer to the two following questions:

1. Shall we keep the more favored districts where they are and increase the amount of State aid to the poorer districts; or

2. Shall we introduce a new deal entirely, reducing amount to more favored districts and using amount of State money thus released to help out the poorer districts?

Mr. Scranton: What authority does the Superintendent of Public Instruction have to withhold State aid from a school district?

Doctor Keith: The Superintendent of Public Instruction has authority to withhold State aid if a school district is not conducting its schools according to law.

In discussing the question as to whether or not the Commission should recommend to the next Legislature a new method of assessment, Mr. Scranton raised the two following collateral questions:

1. Shall we propose a change in the present system of tax assessment and inaugurate an ideal system of distributing State subsidies to school districts; or

2. Shall we accept the present admittedly poor system of assessment and do our best by way of revising present method of distributing State subsidies?

Doctor Keith was requested by members of the Commission to work out for discussion purposes, a plan of distributing State subsidies to school districts based on the true valuation back of each teacher and graduated in such a way as to reveal the full effect of a system of reimbursement to school districts of varying ability.

It was agreed that the next meeting of the Commission would be held on January 27, 1930, at 1:00 P. M. in the Conference Room of the Department of Public Instruction, State Capitol, Harrisburg.

The meeting adjourned at 3:30 P. M.

James N. Rule, Secretary

ITEMS OF BUSINESS TO COME BEFORE THE SCHOOL FINANCE COMMISSION

January 27, 1930

I. Summary of Study on Average Number of Pupils Per Teacher and Supervising Official in Certain Counties of Pennsylvania as of October 1929.

II. Examples of Plans for Distributing State Subsidies to the Public Schools from the following States:

A. New York

B. Kansas

C. Nebraska

D. Florida

III. State School Taxes and School Funds and Their Apportionment.

United States Department of the Interior,
Bureau of Education Bulletin, 1928, No.29.

IV. Can the States Afford to Educate Their Children?

Research Bulletin of the National Education Association, January, 1929.

V. Comparative Statistical Study of Present Plan of Reimbursement to School Districts for Teachers' Salaries, 1928-29, Together With Two Modifications Thereof Known as Proposals I and II.

VI. Unit of Administration and Taxation as a Factor in a Plan for State Aid.

VII. Excerpts from the 1925 and 1927 Reports of the Pennsylvania Tax Commission Bearing Upon the Problems Faced by the Commission on Financing Education in Pennsylvania.

M I N U T E S

OF

SCHOOL FINANCE COMMISSION

January 27, 1930

The meeting of the Commission to Study the Present Plan of Financing the Public Schools and Related Matters, was held in the Conference Room of the Department of Public Instruction, Harrisburg, on January 27, 1930, at 1:00 P. M.

Those present:

John A. H. Keith, Superintendent of Public Instruction
Chairman Ex Officio

Thomas B. Wilson	Worthington Scranton
Jacob Mathay	Henry W. A. Hanson
C. J. Goodnough	Warren R. Roberts

James N. Rule, Secretary

Those absent:

Clarence J. Buckman	James A. Connelly

George T. Weingartner

The minutes of the previous meeting were approved, without reading, copy having been previously sent to each member for advance review and criticism.

At this point, Doctor Hanson made, in substance the following statement:

"At the present time I think it would be wise to make a distinction between the high school teachers and those of the grammar grades. The State of Pennsylvania could at the present time develop a clear cut program covering the teachers of our high schools. There are fifty-three institutions in the State of Pennsylvania. Eighteen of these are rated "A" by the most dependable agencies. In these schools it is possible for the State to develop its high school teachers as far as undergraduate work is concerned, without cost to the State. The rich experience and academic background of the faculties of these institutions would render it hopeless for the State to attempt to erect a competing system of education without involving itself in a financial drain which the resources of the State at the present time could not stand.

According to the tabulated statement which I received this morning from the State Department, covering the last nine years, the State of Pennsylvania has saved, through teachers trained in institutions not supported by the State, the sum of $15,801,997. It must

be borne in mind that these figures cover nine years only. The effort to combine undergraduates with professional training mitigates seriously against the highest qualities of both. Each type of training is given with better results when entirely separated from the other. An evidence of this fact is found in the observation that the teaching profession is, at the present time, the only profession which does not require post-graduate schools.

Those looking forward to the teaching profession having received an undergraduate training, could then register at a professional graduate school for teachers - for instance - University of Pennsylvania, University of Pittsburgh, State College, or a Teachers College operated entirely under State direction. The Departments of Education in our various colleges of liberal arts could then devote themselves to general aspects of the work. Relief from the embarrassment of practice teaching would place the Department of Education in our liberal arts colleges in a position where cultural values instead of professional technique could be seriously attempted.

The question immediately arises as to what disposition would be made of the Departments of Education in the various liberal arts colleges. The answer to this is very simple. The graduate school of Chemistry does not remove a Professor of Chemistry from the undergraduate faculty. The same is true of all of the Departments of college activity.

It is my own conviction that the ideal arrangement would provide for the academic training in one of our accredited institutions. The student who desired to teach in a high school branch could be required to attend an institution designated by the State. This would provide for the highest possible type of teacher leadership at a minimum cost to the State."

Doctor Keith, in discussing Doctor Hanson's proposal, called attention to the fact that the liberal arts colleges are not in a position to provide for the preparation of teachers in such special fields as Art, Music, Home Economics, Practical and Industrial Arts, Commercial Education; that undergraduate courses in these special fields would, in any case, still have to be provided. Doctor Keith further stated that the Teachers Colleges were established to fill a need not contemplated by the colleges, that is, to provide specific vocational training and experiences to those preparing to teach; that such institutions, while not neglecting content material, presented it from the standpoint of its instructional and educational values in the work of the classroom; that the work of the Teachers Colleges was devoted largely, at the present time, to the preparation of elementary school teachers and increasingly to the preparation of teachers for the junior high school field; and that

while high school education was better basic preparation than elementary school preparation, so a general college education would be better basic preparation than merely high school preparation this last made by the last analysis, one of supply and demand.

"At the present time," Doctor Keith continued, "approximately seventy per cent of the high school teachers of the State have a preparation represented by the baccalaureate degree or its equivalent. On and after September 1, 1932, all those entering secondary school teaching must have at least a preparation represented by or equivalent to the baccalaureate degree. Doctor Hanson's proposal would raise this minimum preparation for high school teaching to that represented by five years of post high school work, such as is normally required for the Master's degree. It would probably take several years to reach this higher level."

Mr. Scranton raised the question as to whether or not the State was not now appropriating large enough sums for education. Mr. Wilson took exception to this statement, believing that the Commonwealth of Pennsylvania was wealthy enough to appropriate all that was necessary to develop the best possible public schools and that larger appropriations might be necessary in order to take care of the poorer rural districts. Mr. Goodnough replied that the question was rather how large a proportion of available State revenues could be appropriated to education.

Mr. Scranton further inquired whether or not in the judgment of Doctor Keith, the pupils of this State were being properly educated. Doctor Keith replied that the public schools of Pennsylvania were improving but that conditions in many parts of the State were far from ideal and needed to be remedied; that salaries of teachers in many cases, particularly in rural districts, were altogether too small to insure good teachers.

Mr. Scranton then suggested that the Commission set up an ideal plan and present it to the Legislature to adopt it or not as it desired. Mr. Wilson stated that he thought the School Finance Commission should link up with the Tax Commission to see what it was planning to suggest by way of increasing sources of State revenue. Doctor Keith stated that before meeting with the Tax Commission, the School Finance Commission should have in mind a definite plan, together with an estimate amount of money needed to finance it.

Mr. Wilson stated he believed that the Commission would have to answer the question sooner or later as to whether or not the Edmonds Act was the best way of distributing State subsidies to school districts.

Mr. Goodnough expressed as his belief that the total amount of State appropriation to school districts should not be materially changed one way or the other; that probably the wealthier districts would not object to having part at least of their appropriation taken to equalize amounts to be granted to smaller and poorer districts.

Doctor Keith then presented Proposals I and II, copies of which were distributed for consideration. These proposals were discussed at some length, the general sentiment favoring Proposal II with some modifications.

The county unit of school organization was discussed in connection with the proposed new plan for distributing State subsidies. This discussion indicated that the county unit would provide a higher type of professional leadership and at the same time eliminate a large number of existing inequalities in assessment rates and, therefore, in the ability of local school districts to finance public schools.

The Commission adjourned at 4:30 P. M. with the understanding that a complete and definite plan would be presented as promptly as possible for the consideration of the Commission. It was further understood that the next meeting of the Commission would be held at the call of the Chairman whenever such a plan was completed, at which time it would be possible to fix a date for meeting with the Tax Commission.

James N. Rule, Secretary

MINUTES

OF

SCHOOL FINANCE COMMISSION

May 26, 1930

The meeting of the Commission to Study the Present Plan of Financing the Public Schools and Related Matters, was held in the Conference Room of the Department of Public Instruction, Harrisburg, on May 26, 1930 at 1:00 P. M.

Those present:

John A. H. Keith, Superintendent of Public Instruction
Chairman Ex Officio

Jacob Mathay — Warren R. Roberts
Worthington Scranton

James N. Rule, Secretary

Representing the Department of Public Instruction:

Paul R. Mort — Robert C. Shaw
D. E. Crosley — Jonas E. Wagner

Those absent:

Clarence J. Buckman — Henry W. A. Hanson
James A. Connelly — George T. Weingartner
C. J. Goodnough — Thomas B. Wilson

A detailed plan was submitted by Doctor Keith to the Commission for the distribution of State subsidies to school districts. The proposed plan aims to eliminate some of the inequalities in the present system of distributing State subsidies by guaranteeing sufficient aid to each district in the State to supplement the yield of a five mill tax on the true value of property up to $1000 for each elementary school teacher and $1200 for each high school teacher, no district, however, to receive less than $300 per teacher. Present State aid for special classes, vocational schools, and transportation would remain as at present and would continue to operate over and beyond the provisions of the proposed plan as outlined immediately above.

On motion of Mr. Mathay and seconded by Mr. Scranton, the proposed plan was adopted in principle and the officers of the Commission were directed to complete the plan for final consideration at the earliest possible date.

The Commission also expressed itself as favoring the organization of the larger school unit as a means of providing more

effectively for the financing and administering of the public schools. The officers of the Commission were likewise directed to work out the details of the plan for a larger unit of school administration for final consideration later by the Commission.

The Secretary of the Commission was directed to arrange, if possible, with the Secretary of the State Tax Commission for a joint meeting of the two commissions at a time and place mutually agreeable.

James N. Rule, Secretary

Commonwealth of Pennsylvania
DEPARTMENT OF PUBLIC INSTRUCTION
Harrisburg

MINUTES OF THE

TAX COMMISSION AND

THE SCHOOL FINANCE COMMISSION

September 8, 1930

The joint meeting of the Commission to Study the Present Plan of Financing the Public Schools and Related Matters, and the Commission to Devise Ways and Means of Financing the Commonwealth in the Future, was held in the Conference Room of the Department of Public Instruction, Harrisburg, on September 8, 1930 at 1:00 P. M.

Those present:

School Finance Commission

John A. H. Keith, Superintendent of Public Instruction
Chairman Ex Officio

Worthington Scranton — George T. Weingartner
Warren R. Roberts — Henry W. A. Hanson

James N. Rule, Secretary

Representing the Department of Public Instruction

Paul R. Mort — Jonas E. Wagner

D. E. Crosley

Tax Commission

Frank E. Baldwin — Henry W. Van Pelt, Statistician
John M. Flynn — John H. Fertig, Counsel

A. Boyd Hamilton, Secretary

Those absent:

School Finance Commission

Jacob Mathay — James A. Connelly
Clarence J. Buckman — C. J. Goodnough

Thomas B. Wilson

Tax Commission

George Woodward — Horace W. Shantz, Chairman
James H. McClure — Alexander R. Wheeler, Vice Chairman

Philip Sterling

Doctor Keith asked Mr. Hamilton to indicate the purpose of the meeting today. Mr. Hamilton stated that the meeting had been called at the suggestion of Senator Schantz, Chairman of the Tax Commission for the purpose of discussing kindred problems. Mr. Hamilton further stated that Senator Schantz expressed the regret that a court case prevented his attendance upon the meeting today and asked that Doctor Keith preside.

Doctor Keith stated that he supposed the members of the Tax Commission would be interested in knowing why it is that education requires so large a share of the State Revenues and what the needs of the schools would be in the years that lie immediately ahead. Doctor Keith then discussed appropriations to education made by the 1929 General Assembly and pointed out some of the inequalities that occur under the Edmonds Act involving discriminations against the poorer districts. He also pointed out some of the difficulties that arise in the distribution of State subsidies to school districts due to their varying abilities, to local methods of assessing taxes, to the small unit of school taxation and administration, and outlined the factors that bring about increases from biennium to biennium in school appropriations.

Doctor Keith then presented the plan of the School Finance Commission to the Tax Commission. The members of the Tax Commission, in general, expressed the thought that the plan as proposed by the School Finance Commission had doubtless been carefully thought out by the staff of the Department of Public Instruction and suggested that the General Assembly should have the benefit of this thorough study.

The meeting was adjourned at 4:00 P. M.

A. Boyd Hamilton, Secretary
Tax Commission

James N. Rule, Secretary
School Finance Commission

Commonwealth of Pennsylvania
DEPARTMENT OF PUBLIC INSTRUCTION
Harrisburg

MINUTES
OF THE
SCHOOL FINANCE COMMISSION

September 8, 1930

The meeting of the Commission to Study the Present Plan of Financing the Public Schools and Related Matters was held in the Conference Room of the Department of Public Instruction, Harrisburg, on September 8, 1930 at 4:00 P.M.

Those present:

John A. H. Keith, Superintendent of Public Instruction, Chairman Ex Officio

Worthington Scranton	George T. Weingartner
Warren R. Roberts	Henry W. A. Hanson

James N. Rule, Secretary

Those absent:

Jacob Mathay	James A. Connelly
Clarence J. Buckman	C. J. Goodnough

Thomas B. Wilson

The minutes of the previous meeting were approved, without reading, copy having been previously sent to each member for advance review and criticism.

Doctor Keith asked the members of the Commission individually whether or not they had any criticisms to make regarding the plan. The following were the replies:

Senator Roberts objected to having a county board of school directors for the two following reasons:

1. Because it would bring the school system into politics.

2. Because it takes away from the people of the district the control of their own schools.

Doctor Hanson stated that he had just returned from a trip abroad and hadn't had time to read the report carefully.

Senator Weingartner voiced the same objection as Senator Roberts and in addition stated that he objected to the the discontinuance of paying two hundred dollars to a district for each closed school. He thought that a promise made by the State should not be broken but that if a certain date were set after which the State would discontinue to pay the two hundred dollars for closed schools to new cases, he would have no objections.

Mr. Scranton agreed with the plan as submitted.

Due to the lateness of the hour, it was impossible to discuss the plan further. The members of the Commission agreed to have another meeting on October 4, 1930.

The meeting adjourned at 4:30 P. M.

James N. Rule, Secretary

STATISTICAL MATERIAL

FUNDAMENTAL ISSUES INVOLVED IN DETERMINING THE DEGREE TO WHICH THE COST OF THE MINIMUM PROGRAM SHOULD BE SUPPLIED BY THE STATE

In the Subsidies Commission Report, on pages 42-53, varicus methods of equalizing the burden of the state's minimum program of education are presented. These methods vary largely in the degree to which the state itself would pay for the proposed minimum program. The amount of state support which would be used when the proposed educational program is in complete operation would vary from sixteen million dollars additional state aid per year to ninety-four million dollars, according to the plan selected. The Subsidies Commission recommended the plan which would use a sufficient degree of state support to make possible the maintenance, by and large, of the present amount of state aid to communities.

The decision of whether the minimum amount (sixteen million dollars additional annually) or some larger amount (for example, the twenty-seven million dollars recommended by the Subsidies Commission) should be favored by the new Commission, hinges upon the whole program of tax development in the State of Pennsylvania, and not upon the particular merits or shortcomings of the present legislation.

The following statements present the issues involved in this decision:

1. Method of Supporting Public Schools Affects Equity of Entire Tax System

   a. Public education is one of the outstanding services which American state governments exercise as a part of their function of furthering the life, liberty, and pursuit of happiness of individuals. Public education is held in such high regard as a service that approximately as much tax money goes to the support of this service as to the support of all other state and local governmental activities combined.

   b. Since the cost of public education amounts to approximately half of all state and local government, whatever system is used in the financing of public education necessarily has a great effect upon the adequacy and equity of the complete taxation system by which state and local government is supported. It therefore behooves the state, which is responsible for the tax system by which public schools are supported, to plan carefully the tax system, both state and local.

2. Increases in Governmental Costs Demand a Program of Taxation

   a. With the increase in complexity of our civilization, governmental costs mount. This demands an expansion of the taxation system.

b. In the expansion of the taxation system, taxes which lend themselves to local administration (largely property taxes) can no longer play a major part. States are accordingly finding that practically all new types of taxation must be administered on a state-wide basis.

c. As a result, one of the outstanding problems in the development of a taxing system is to devise ways and means by which taxes collected on a state-wide basis may be made available for the support of local government.

3. Techniques for School Support Provide Vehicle for Division of State Taxes

a. The public school system is the only branch of government that has developed refined techniques for adjusting the burden of support between state and locality.

b. This system demands a definable minimum of state support which may be expanded in a considerable degree without changing the educational program.

c. The amount of state money which may be used in the support of the educational program is sufficiently large to serve as a vehicle for distributing state administrative taxes to localities, taking into consideration both the need of the locality as defined by a major activity of government and ability of the locality to support that activity (public education).

4. Over-burdened Local Tax Sources Retard Development of Public Schools

a. In our present rapidly changing times it is essential that the educational program be continuously adapted to new demands.

b. In every one of our American commonwealths progress comes largely through the initiative of local communities, either with or without state encouragement.

c. Local initiative is handicapped if the support of the more adequate programs must be carried by tax sources already carrying an undue proportion of the total cost of government. An unsatisfactory situation in this respect obtains today in every state that has not developed an equitable system of taxation for all costs of government, state and local. The development of educational programs is therefore handicapped in nearly every state in the Union. Pennsylvania is no exception. More than a half century ago Pennsylvania showed a realization that property must take a decreasing part in the support of government when the state, as such, withdrew from the field of property taxation. The degree to which this operates as a handicap in Pennsylvania depends upon the degree to which returns from state taxes have been fed back into localities for the support of schools, roads, and other governmental activities as a means of further relieving property tax

from a disproportionate burden in the support of state and local government. (The Pennsylvania Tax Commission, Final Report, 1927, page 32, states: "A superficial investigation, however, points to the conclusion that the increase in state-imposed standards for public schools and highways, including bridges, has brought about a tremendous increase in realty taxation, which leads us to believe that this form of wealth is paying more than its fair share of the burden of taxation." The Commission's Report for 1925, page 28, states: "In some cases it has been testified before the Commission that the same piece of farm land, without additional improvements, paid last year five times as much taxes as ten years before.")

Shall a Minimum Amount of State Aid be Used for Schools?

a. The Subsidies Commission, after considering the use of a minimum amount of state aid for the support of a given program and an amount sufficient to make possible continuation of present subsidies, decided in favor of the latter.

b. This decision was influenced somewhat by the belief that the districts that have been developing educational programs with state assistance have some right to expect the continuation of state aid. (Subsidies Report, pages 18 and 48).

c. While the Subsidies Commission did not consider taxation problems in any detail, the fact that it is commonly recognized in Pennsylvania that local tax sources are proportionately overtaxed had some bearing upon the willingness of the Commission to make a recommendation which would shift some of the burden now carried by local tax sources upon tax sources which can be tapped only by the state, thereby improving the tax system and giving leeway for local progress.

d. The new Commission should therefore consider the need for shifting part of the cost of local government for schools and other purposes to tax sources to be administered on a state-wide basis and the opportunity that the system of financing public schools gives to make this adjustment which is essential, not only to obtain equity of taxation, but also to assure the continued development of an efficient system of public schools.

e. The issue is not that of a continuation of the Edmonds Act. The advantages of the Edmonds Act may be retained and its undesirable elements eliminated, regardless of whether the new Commission favors the use of the minimum amount of state aid necessary for equalization or an amount which could be used to improve still more the equity of taxation in Pennsylvania, and remove, in a fuller degree, the undesirable handicap that now operates in all communities, rich, poor, or intermediate, in having to support the expansion of their educational programs through taxation upon an already over-burdened seurce.

EXHIBIT I

Total Amount Spent for Education Over a Nine-Year Period, 1920-1929 Inclusive, Appropriated for Education, and the Amount Raised by Local Taxation.
(Continuing Table 7, Page 11, in Educational Surveys, 1925)

	1920		1921		1922		1923		1924	
	Amount	Per-cent	Amount	Per-cent	Amount	Per-cent	Amount	Per-cent	Amount	Per-cent
Total expenditures	$ 84,638,660	100	$111,459,798	132	$129,344,699	153	$152,057,672	180	$175,000,000[a]	207
State appro. for education	14,541,480	100	14,541,480	-	18,783,674	129	18,783,674	129	24,524,548	169
Amount raised by local taxation	70,097,180	100	96,918,316	138	110,561,025	158	133,253,980	190	150,475,452	215
Percent State appropriation	17.1		13.0		14.5		12.3		14.0	
Percent local taxation	82.9		87.0		85.5		87.7		86.0	

a Estimated

	1925		1926		1927		1928	
	Amount	Per-cent	Amount	Per-cent	Amount	Per-cent	Amount	Per-cent
Total expenditures	$178,083,741	210	$185,408,335	219	$193,990,728	231	$202,696,231	239
State appro. for education	24,524,548	169	29,222,658	201	29,222,658	201	30,954,125	213
Amount raised by local taxation	153,559,193	219	156,185,677	223	164,768,070	235	171,742,106	245
Percent State appropriation	13.8		15.8		15.1		15.3	
Percent local taxation	86.2		84.2		84.9		84.7	

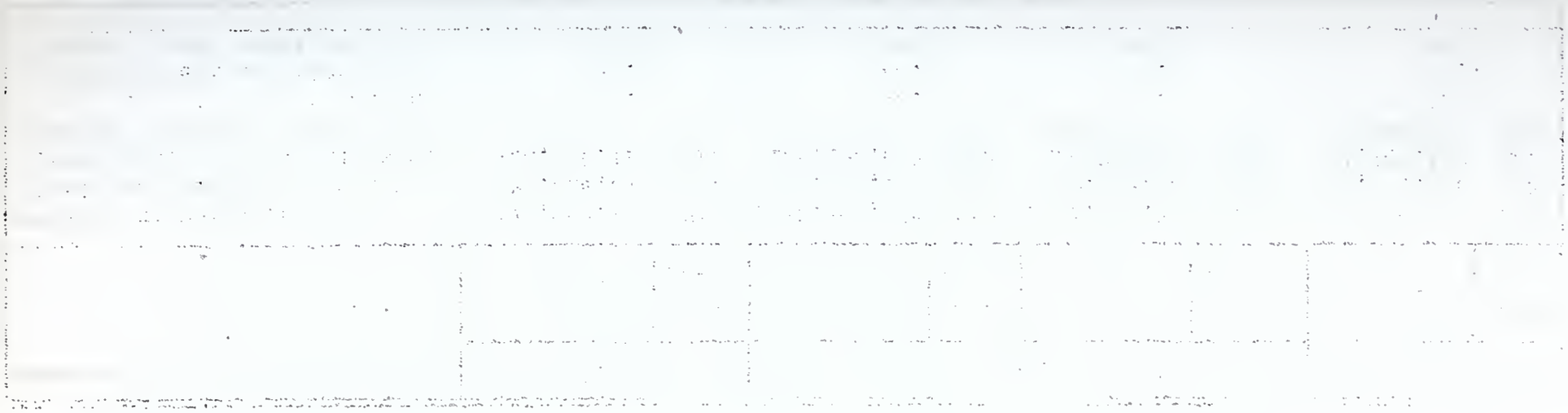


EXHIBIT II

Distribution of Expenses for General Control of Education in Pennsylvania
Arranged by classes of School Districts, 1923-24
(Continuing Table 27, Page 48, Educational Surveys, 1925)

Class of Districts	Secretaries	School board office	Treasurers	Tax collectors	Auditors	Legal service	Enforcement of law	Census enumeration	Superintendents: Salary	Superintendents: Office expenses	Other Expenses	Total
First	$116,582	-	$ 6,955	$ 76,536	$ 22,979	$ 26,957	$210,698	$36,729	$ 206,145	$ 52,278	$379,600	$1,135,459
Second	63,924	$53,612	13,838	147,179	8,581	17,535	55,010	19,434	173,650	20,790	54,032	627,585
Third	162,859	39,589	162,980	703,997	45,121	85,752	160,683	27,395	684,565	29,576	105,303	2,207,820
Fourth	293,181	-	306,814	939,417	39,819	70,099	163,842	-	583,946	- a	294,084	2,691,202
Total	$636,546	$93,201	$490,587	$1,867,129	$116,500	$200,343	$590,233	$83,558	$1, 648,306	[b] $102,644	$833,019	$6,662,066

a. Includes traveling expenses b. Data not available

Distribution of Expenses for General Control of Education in Pennsylvania
Arranged by Classes of School Districts, 1927-28
(Continuing Table 27, Educational Surveys, 1925)

Class of Districts	Secretaries	School board office	Treasurers	Tax collectors	Auditors	Legal service	Enforcement of law	Census enumeration	Superintendents: Salary	Superintendents: Office expenses	Other Expenses	Total
First	$156,424	-	$ 63,961	$ 64,080	$ 25,301	$ 21,018	$351,378	$59,081	$ 317,436	$ 95,798	$ 508,703	$1,663,180
Second	78,913	$ 85,736	25,086	189,379	10,042	29,306	70,542	10,511	202,001	27,551	85,821	814,888
Third	189,179	75,927	171,887	812,397	45,256	87,167	174,890	28,347	878,252	31,277	135,770	2,630,349
Fourth	361,322	-	337,596	1,120,972	52,723	77,407	154,096	-	-	-	295,651	2,399,767
Total	$785,838	$161,663	$598,530	$2,186,828	$133,322	$214,898	$750,906	$97,939	$1,397,689	$154,626	$1,025,945	$7,508,184

EXHIBIT III

Percentage of Distribution of Expenses for General Control of Education in Pennsylvania
Arranged by Classes of School Districts, 1923-24
(Continuing Table 28, Page 48, Educational Surveys, 1925)

Class of Districts	Secretaries	School board office	Treasurers	Tax Collectors	Auditors	Legal service	Enforcement of law	Census enumeration	Superintendents		Other expenses	Total
									Salary	Office expenses		
First	10.3	-	.6	6.7	2.0	2.4	18.6	3.2	18.2	4.6	33.4	100
Second	10.2	8.5	2.2	23.4	1.4	2.8	8.8	3.1	27.7	3.3	8.6	100
Third	7.4	1.8	7.4	31.9	2.0	3.9	7.3	1.2	31.0	1.3	4.8	100
Fourth	10.9	-	11.4	34.9	1.5	2.6	6.1	-	21.7	-	10.9	100
Total	9.6	1.4	7.4	28.0	1.7	3.0	8.9	1.3	24.7	1.5	12.5	100

Percentage of Distribution of Expenses for General Control of Education in Pennsylvania
Arranged by Classes of School Districts, 1927-28
(Continuing Table 28, Educational Surveys, 1925)

Class of Districts	Secretaries	School board office	Treasurers	Tax Collectors	Auditors	Legal service	Enforcement of law	Census enumeration	Superintendents		Other expenses	Total
									Salary	Office expenses		
First	9.4	-	3.8	3.9	1.5	1.3	21.1	3.6	19.1	5.7	30.6	100
Second	9.7	10.5	3.1	23.2	1.2	3.6	8.7	1.3	24.8	3.4	10.5	100
Third	7.2	2.9	6.5	30.9	1.7	3.3	6.6	1.1	33.4	1.2	5.2	100
Fourth	15.1	-	14.1	46.7	2.2	3.2	6.4	-	-	-	12.3	100
Total	10.5	2.1	8.0	29.1	1.8	2.9	10.0	1.3	18.6	2.0	13.7	100

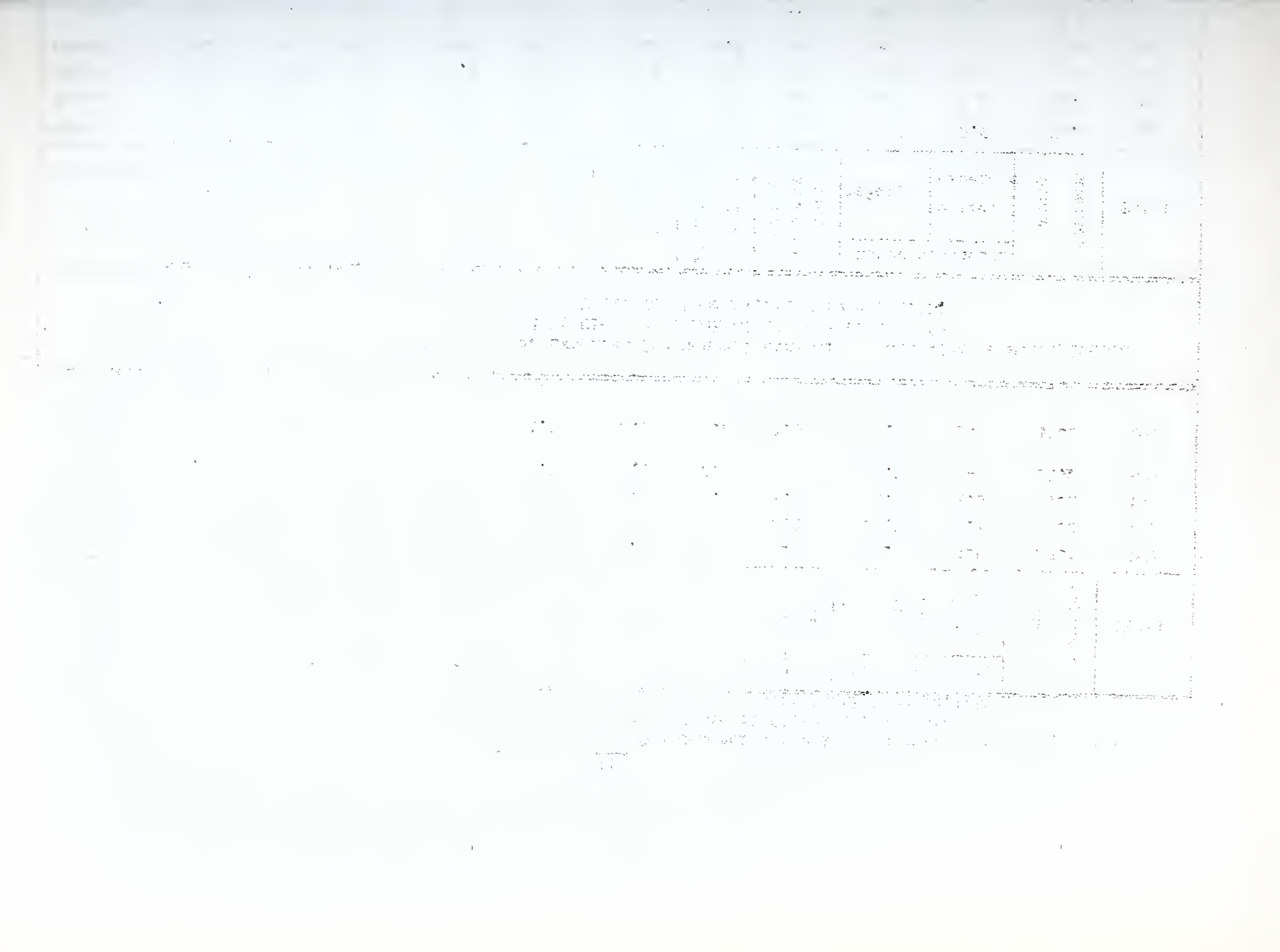


EXHIBIT IV

Total Cost of General Control and the Cost of Specific Items of General Control in Seven Counties of Pennsylvania for 1927-28.
(Table 29, Page 49, Educational Surveys, 1925)

	Beaver	Chester	Clearfield	Luzerne	Potter	Somerset	York	Total
County Superintendent's Office - Salary and Travel	$ 13,982	$ 11,727	$ 10,593	$ 26,451	$ 6,800	$ 11,432	$ 13,000	$ 93,985
County Superintendent's Office Office Expenses*	5,000	4,479	5,000	6,000	3,000	1,500	4,000	28,979
Traveling Expenses of School Directors	-	-	-	-	-	-	-	-
Enforcing Compulsory Attendance Laws	8,880	9,779	5,475	48,352	401	3,891	3,409	80,187
Cost of Property Assessment for School Purposes*	18,389	13,066	9,286	54,132	1,832	7,182	9,674	113,930
Cost of Tax Collection for School Purposes	55,166	39,199	28,858	162,495	5,495	21,555	29,022	341,790
Salaries-Treasurers of District Boards	4,800	7,681	2,940	71,080	2,230	6,855	11,129	106,715
Salaries-Secretaries of District Boards	13,792	14,726	7,549	37,467	2,237	8,944	13,480	98,195
Legal Services	5,848	2,261	520	30,106	410	24	1,019	40,188
Salaries-Auditors	3,209	2,328	1,071	16,437	455	722	1,348	25,570
Other Costs of Control	10,478	10,419	5,534	37,647	1,244	4,149	6,491	75,962
Total	$139,544	$115,665	$76,826	$490,167	$24,110	$66,254	$101,172	$1,005,501

*Estimated

EXHIBIT V

Percent of Each Item of General Control in Relation to the Cost of General Control in Seven Typical Counties of Pennsylvania for 1927-28.
(Table 30, Page 50, Educational Surveys, 1925)

	Beaver	Chester	Clearfield	Luzerne	Potter	Somerset	York	Total
County Superintendent's Office-Salary and Travel	10	10	14	5	28	17	14	9
County Superintendent's Office-Office Expenses	4	4	6	1	12	2	4	3
Traveling Expenses of School Directors	-	-	-	-	-	-	-	-
Enforcing Compulsory Attendance Laws	6	8	7	10	2	6	4	8
Cost of Property Assessment for School Purposes	3	11	12	11	8	11	11	11
Cost of Tax Collection for School Purposes	40	34	38	33	23	33	31	34
Salaries-Treasurers of District Boards	3	7	4	15	9	10	12	11
Salaries-Secretaries of District Boards	10	13	10	8	9	14	15	10
Legal Services	4	2	1	6	2	-	1	4
Salaries-Auditors	2	2	1	3	2	1	1	3
Other Costs of Control	8	9	7	8	5	6	7	7
Total	100	100	100	100	100	100	100	100

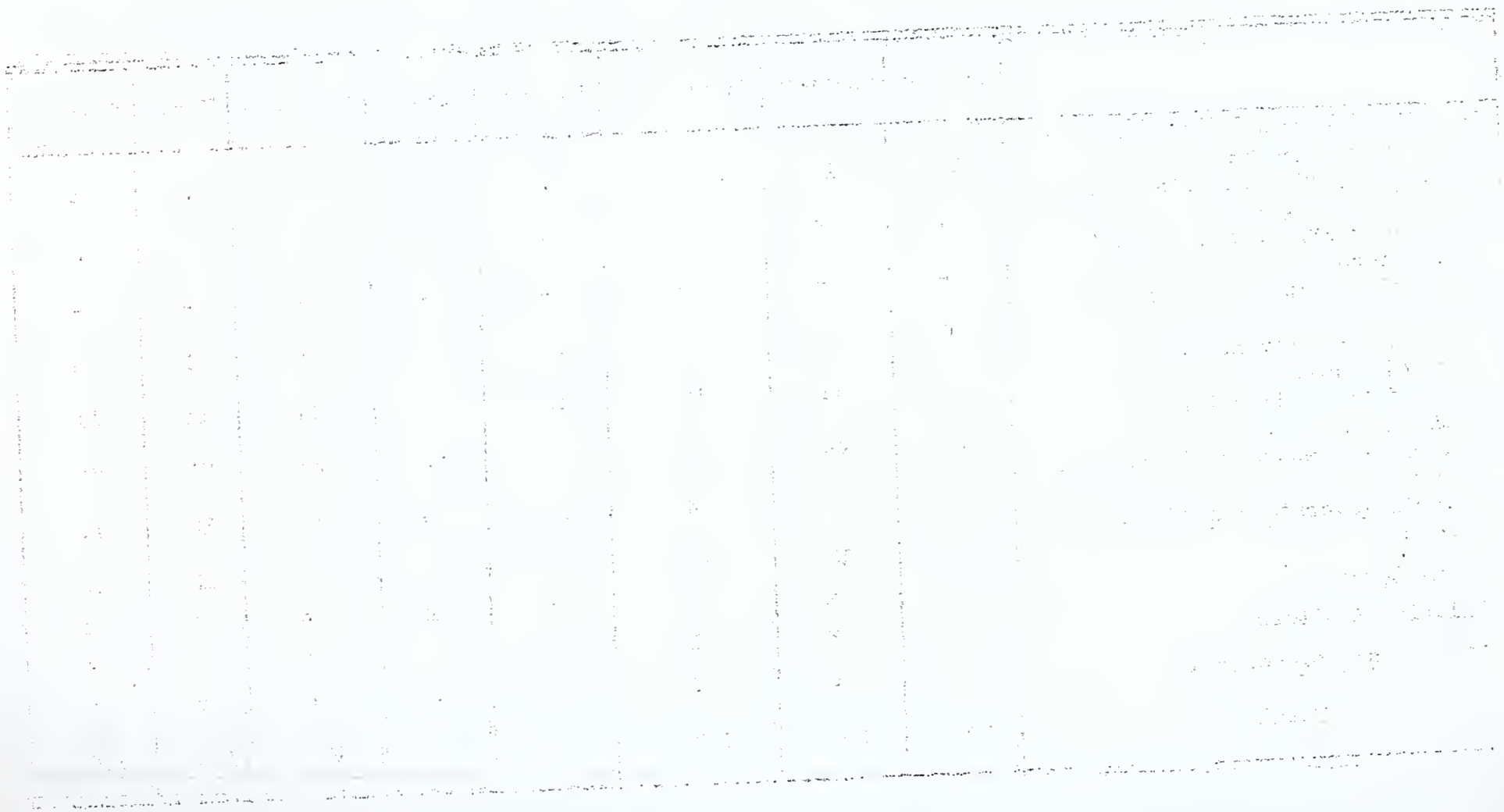


EXHIBIT V

Percent of Each Item of General Control in Relation to the Cost of General Control in Seven Typical Counties of Pennsylvania for 1927-28.
(Table 30, Page 50, Educational Surveys, 1925)

	Beaver	Chester	Clearfield	Luzerne	Potter	Somerset	York	Total
County Superintendent's Office - Salary and Travel	10	9	14	6	27	17	11	9
County Superintendent's Office - Office Expenses	4	3	6	1	12	2	4	3
Traveling Expenses of School Directors	-	-	-	-	-	-	-	-
Enforcing Compulsory Attendance Laws	6	8	7	10	1	6	3	8
Cost of Property Assessment for School Purposes	12	20	12	7	12	14	26	12
Cost of Tax Collection for School Purposes	40	31	38	35	21	31	26	33
Salaries-Treasurers of District Boards	4	6	4	15	9	10	10	11
Salaries-Secretaries of District Boards	10	11	10	8	9	13	12	10
Legal Services	4	2	1	6	2	-	1	4
Salaries-Auditors	2	2	1	4	2	1	1	3
Other Costs of Control	8	8	7	8	5	6	6	7
Total	100	100	100	100	100	100	100	100

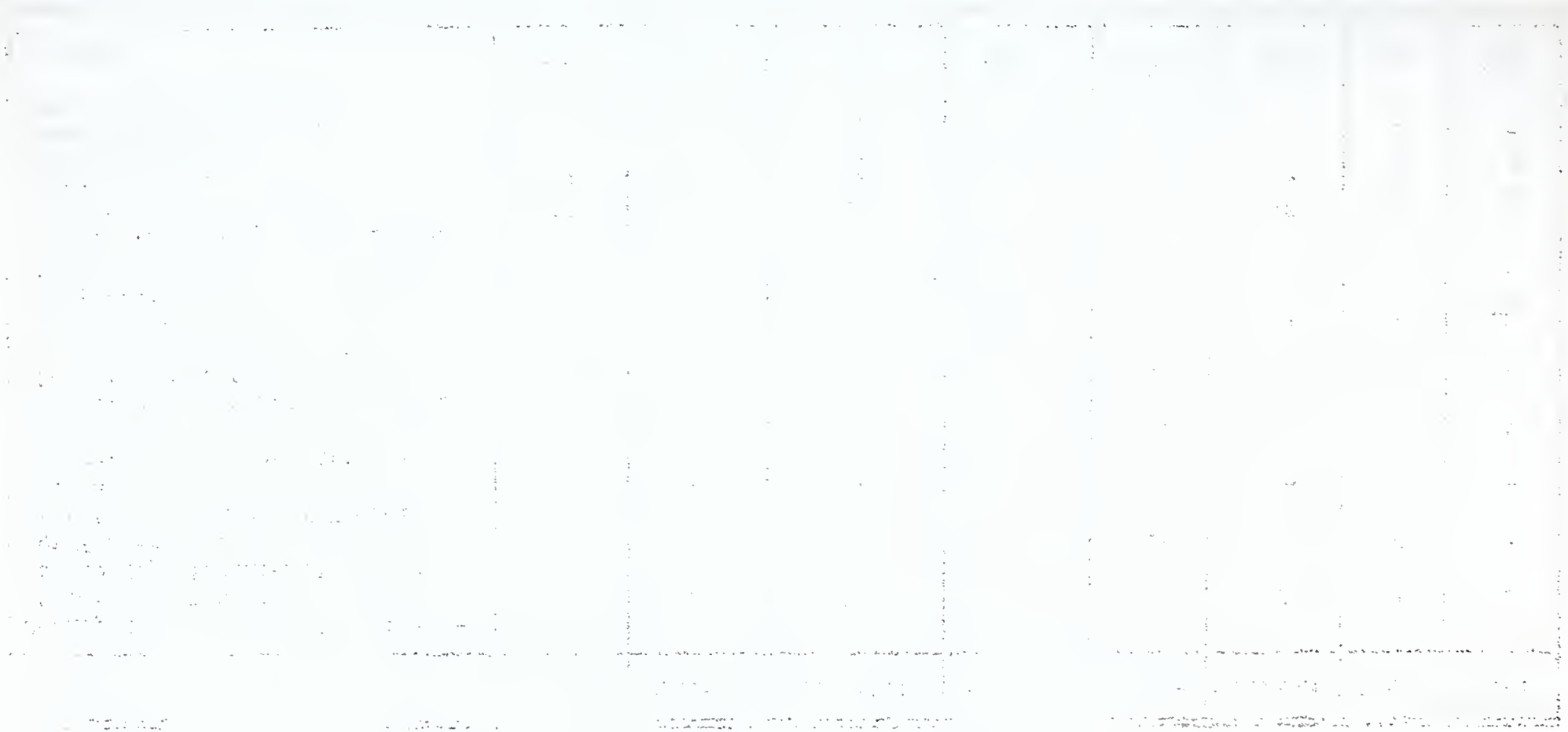


EXHIBIT VI

Amount Spent for Transportation by Class of School Districts, 1923-1924 and 1927-1928.
(Continuing Table 60, page 103, Educational Surveys, 1925)

Class of districts	Total expenses for transportation	
	1923-1924	1927-1928
First	$ 71,605	$ 123,667
Second	5,692	14,154
Third	216,311	331,988
Fourth	1,058,938	1,727,201
Total	$1,352,546	$2,097,010

EXHIBIT VII

Table 6[illegible]. Governmental Cost Payments, 1921-29 - Education - General Fund
(Educational Surveys, Page124, 1925, Extended to 1929).

	1921-23	Percent of total	1923-25	Percent of total	1925-27	Percent of total	1927-29	Percent of total
Normal Schools	$4,149,667	9.79	$ 3,547,304	6.15	$ 6,000,000	9.14	$ 6,600,000	8.94
County and Assistant Superintendents	905,478	2.14	1,050,730	1.82	1,152,000	1.76	1,137,000	1.54
Administration(Including Library and Museum)	1,197,189	2.83	1,070,604	1.86	1,122,584	1.71	1,097,569	1.49
Licensing Boards	234,703	.55	131,002	.23	165,000	.24	302,605	.41
Other Educational Agencies	722,673	1.71	513,500	.89	725,000	1.10	1,016,100	1.38
Deaf and Blind Institutions	1,241,030	2.93	913,000	1.58	1,200,000	1.83	1,060,000	1.44
Universities -								
Women's Medical College	20,000	.05	20,000	.03	100,000	.15	64,000	.09
University of Pittsburgh	900,000	2.13	900,000	1.56	900,000	1.38	977,532	1.33
University of Pennsylvania	1,230,000	2.90	1,230,000	2.13	1,230,000	1.87	1,481,632	2.01
Temple University	270,000	.64	270,000	.47	270,000	.41	400,000	.54
Pennsylvania State College	2,380,993	5,62	2,168,600	3,76	2,268,600	3.46	3,935,481	5.33
Jefferson Medical College	-	-	-	-	-	-	135,000	.18
	-	-	-	-	-	-	50,000	.07
Total	4,800,993	11.34	4,588,600	7.95	4,768,600	7.27	7,043,645	9.55
Retirement of Employes -								
Administration	83,704	.2.	80,000	.14	97,610	.15	-	-
Contingent Reserve	427,442	1.01	1,046,965	1.82)	5,490,000	8.37	-	-
Annuity Reserve No. 2	1,189,661	2.81	4,785,678	8.29)	-			
Total	1,700,807	4.02	5,912,643	10.25	5,587,610	8.52	5,807,500	7.87
Vocational and Special Education	1,388,598	3.28	1,587,044	2.75	2,878,000	4.38	2,117,202	2.87
Common Schools	26,005,150	61.41	38,369,048	66.53	42,041,469	64.05	47,600,000	64.51
Grand Total	$42,346,288	100.00	$57,683,475	100.00	$65,640,263	100.00	$73,781,621	100.00

Table 69 - Continued

Governmental Cost Payments, 1921-1929 - Education

General and Special Funds and Federal Aid

	1921-23	Percent of total	1923-25	Percent of total	1925-27	Percent of total	1927-29	Percent of total
Normal Schools	$ 4,149,667	9.45	$ 3,547,304	5.97	$ 6,000,000	8.89	$6,600,000	8.88
County and Assistant Superintendents	905,478	2.07	1,050,730	1.77	1,152,000	1.71	1,137,000	1.53
Administration (Including Library & Museum)	1,282,098	2.92	1,155,112	1.93	1,205,509	1.78	1,130,000	1.52
Licensing Boards	259,409	.59	193,419	.33	204,060	.29	462,605	.62
Other Educational Agencies	778,923	1.78	563,500	.96	775,000	1.12	1,016,100	1.37
Deaf and Blind Institutions	1,241,030	2.83	913,000	1.54	1,200,000	1.78	1,060,000	1.43
Universities -								
Women's Medical College	20,000	.05	20,000	.04	100,000	.15	64,000	.09
University of Pittsburgh	900,000	2.05	900,000	1.51	900,000	1.33	1,000,000	1.34
University of Pennsylvania	1,230,000	2.81	1,230,000	2.07	1,230,000	1.82	1,500,000	2.02
Temple University	270,000	.62	270,000	.45	270,000	.40	400,000	.54
Pennsylvania State College	3,176,088	7.25	3,054,614	5.14	3,154,614	4.67	4,000,000	5.38
Jefferson Medical College	-	-	-	-	-	-	135,000	.18
Hahneman Medical College	-	-	-	-	-	-	50,000	.07
Total	5,596,088	12.78	5,474,614	9.21	5,654,614	8.37	7,149,000	9.62
Retirement of Employes -								
Administration	83,704	.19	80,000	.13	97,610	.14	-	-
Contingent Reserve	427,442	.98	1,046,965	1.76)	5,490,000	8.13	-	-
Annuity Reserve No.2	1,189,661	2.71	4,785,678	8.05)				
Total	1,700,807	3.88	5,912,643	9.94	5,587,610	8.27	5,807,500	7.81
Vocational and Special Education	1,917,077	4.37	2,260,110	3.80	3,762,000	5.57	2,367,000	3.18
Common Schools	26,005,150	59.33	38,369,048	64.55	42,041,469	62.22	47,600,000	64.04
Grand total	$43,835,727	100.00	$59,439,480	100.00	$67,582,342	100.00	$74,329,205	100.00

EXHIBIT VIII

Percent High School Enrollment Is of Total School Enrollment
(Table 1, Page 164, High Schools, Educational Surveys, 1925)

County	1923-24	1927-28
Adams	10.28	13.08
Allegheny	13.86	16.04
Armstrong	9.24	12.59
Beaver	11.44	13.37
Bedford	7.27	11.23
Berks	11.47	13.04
Blair	14.75	17.24
Bradford	15.48	18.39
Bucks	11.03	11.87
Butler	15.02	18.66
Cambria	10.28	15.34
Cameron	14.29	15.55
Carbon	10.82	14.07
Centre	13.31	17.10
Chester	13.64	15.90
Clarion	12.44	17.99
Clearfield	9.49	12.92
Clinton	15.24	16.59
Columbia	14.59	16.35
Crawford	17.26	20.08
Cumberland	12.46	14.91
Dauphin	17.67	20.49
Delaware	12.71	14.46
Elk	11.85	17.95
Erie	16.07	17.91
Fayette	7.64	11.08
Forest	11.76	14.54
Franklin	10.63	13.69
Fulton	2.40	8.09
Greene	7.03	9.96
Huntingdon	11.54	13.26

Percent High School Enrollment Is of Total School Enrollment -Cont'd)

County	1923-24	1927-28
Indiana	7.63	12.58
Jefferson	11.11	16.95
Juniata	9.29	13.02
Lackawanna	9.20	13.01
Lancaster	11.33	13.17
Lawrence	13.19	17.37
Lebanon	14.17	14.71
Lehigh	11.04	13.00
Luzerne	10.22	13.12
Lycoming	14.42	15.78
McKean	17.28	17.79
Mercer	15.60	18.58
Mifflin	12.87	13.42
Monroe	11.79	15.91
Montgomery	13.18	15.91
Montour	10.84	14.45
Northampton	9.80	12.34
Northumberland	13.53	16.30
Perry	11.25	13.60
Philadelphia	10.02	9.76
Pike	10.82	13.11
Potter	16.64	20.10
Schuylkill	9.91	13.51
Snyder	8.52	12.10
Somerset	7.33	10.82
Sullivan	10.18	12.79
Susquehanna	12.63	14.45
Tioga	16.18	19.43
Union	12.82	15.65
Venango	16.64	17.93
Warren	16.75	19.87
Washington	8.27	11.59
Wayne	13.25	15.07
Westmoreland	10.21	13.60
Wyoming	16.44	16.35
York	10.55	13.26
Average	11.72	13.76

EXHIBIT IX

The Enrollment in High Schools of Various Classes in Third and Fourth Class School Districts, 1928-29
(Continuing Table 7, Page 168, Educational Surveys, 1925)

Class of district	Class of high school	Number of pupils enrolled														Number of schools	1923 1924
		1-25	26-50	51-75	76-100	101-125	126-150	151-175	176-200	201-250	251-300	301-400	401-500	501-1000	1000 & over		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Third	Jr. high	-	-	-	1	-	2	-	2	2	3	1	4	14	3	32	-
Third	Two-year	2	3	-	1	-	-	-	-	-	-	-	-	-	-	6	4
Third	Three-year	2	1	1	-	-	-	-	-	-	-	-	-	-	-	4	8
Third	All others	-	-	1	2	1	4	5	9	15	14	20	34	64	17	186	172
Total		4	4	2	4	1	6	5	11	17	17	21	38	78	20	228	184
Fourth	Jr. high	1	-	4	3	2	2	4	3	3	2	1	-	-	-	25	-
Fourth	Two-year	61	26	5	1	1	-	-	-	-	-	-	-	-	-	94	186
Fourth	Three-year	37	66	15	3	1	-	1	-	-	1	-	-	1	-	125	224
Fourth	All others	2	48	80	78	62	51	38	26	50	32	33	25	15	3	543	327
Total		101	140	104	85	66	53	43	29	53	35	34	25	16	3	787	737
Grand total		105	144	106	89	67	59	48	40	70	52	55	63	94	23	1,015	921

EXHIBIT X

Showing Teachers, Pupils, and Pupils Per Teacher for a Ten-Year Period
(Continuing Table XII, Page 327, in Educational Surveys, 1925)

Year	Percent	No. of teachers first class district	No. of teachers 2nd, 3rd, 4th class districts	No. of teachers all districts	No. of pupils enrolled in first class districts	No. of pupils enrolled in 2nd 3rd, 4th class districts	Total number of pupils enrolled	Pupils per teacher first class district	Pupils per teacher 2nd, 3rd, 4th class districts	Pupils per teacher in all districts
1918-19	18.6	8,102	35,870	43,972	366,362	1,216,825	1,583,187	45.2	34.0	36.0
1919-20	18.4	8,257	36,605	44,862	357,044	1,235,457	1,592,501	43.3	33.7	35.5
1920-21	18.9	8,629	36,858	45,487	373,054	1,251,862	1,624,916	43.2	33.9	35.7
1921-22	19.6	9,409	38,591	48,000	380,883	1,328,794	1,709,677	40.4	34.4	35.6
1922-23	19.5	9,737	40,1[illegible]6	49,843	395,435	1,444,854	1,840,289	40.6	36.0	36.9
1923-24	19.5	10,088	41,615	51,703	475,802	1,467,239	1,943,041	47.2	35.3	37.6
1924-25	19.5	10,501	43,195	53,696	486,252	1,493,156	1,979,408	46.3	34.6	36.9
1925-26	19.3	10,785	44,972	55,757	483,170	1,503,106	1,986,276	44.8	33.4	35.6
1926-27	19.6	11,291	46,332	57,623	462,892	1,522,818	1,985,710*	41.0	32.9	34.5
1927-28	19.3	11,538	48,123	59,661	471,601	1,550,389	2,021,990	40.9	32.2	33.9

*Does not include 11,934 kindergarten pupils in Philadelphia and 10,267 kindergarten pupils in Pittsburgh.

EXHIBIT XI

Modified Table Showing Number of Elementary Teachers and Need for Normal School Graduates

(Table XV, Page 329, Educational Surveys, 1925)

Year ending	Number of elementary pupils enrolled	Number of elementary teachers		11.5% of actual	Additional	Total recruits needed in elementary field
		Estimated	Actual			
1920	1,122,820	27,936	30,084	3,460	-	-
1921	1,128,080	29,154	30,292	3,484	208	3,696
1922	1,179,723*	30,372	31,762	3,653	1,470	5,123
1923	1,073,954	31,590	33,007	3,796	1,245	5,041
1924	1,227,949	32,808	33,939	3,903	932	4,835
1925	1,244,203	34,026	35,216	4,050	1,277	5,327
1926	1,250,861	35,244	37,012	4,256	1,796	6,052
1927	1,263,537	36,462	38,131	4,385	1,119	5,504
1928	1,278,243	37,680	39,605	4,555	1,474	6,029
1929	-	38,898	40,325	4,637	720	5,357

*Total enrollment

EXHIBIT XII

A Summary Statement of Increases and Decreases in Allotments under the Edmonds Act to School Districts in Pennsylvania, for 1926-1927 and 1928-1929, wi

Districts by quartile	Serial number	Annual allotment		Increase or Decrease	Due to cha		
		1926-1927	1928-1929		Number of Teachers	Closed schools	Certi-fication
1	2	3	4	5	6	7	8
				Increase			
First	1-643	$ 5,028,792.75	$ 3,442,515.00	$ 413,722.25	$ 165,215.22	$ 22,200.00	$ 68,122.9
Second	644-1286	3,468,293.00	4,007,979.47	539,686.47	232,008.47	20,200.00	75,597.0
Third	1287-1929	4,380,546.70	4,924,851.98	544,305.28	321,343.04	21,800.00	72,546.7
Fourth	1930-2572	10,460,507.80	11,599,204.69	1,138,696.89	1,012,957.00	19,800.00	87,056.3
Total		$21,338,140.25	23,974,551.14	$2,656,410.89	$1,731,523.73	$ 84,000.00	$303,323.0
Percent				100	65.7	3.2	11.5
				Decrease			
First	1-643	$ 538,241.25	$ 539,010.15	$ 49,231.10	$ -47,023.55	$ 12,400.00	$ 1,392.5
Second	644-1286	686,542.25	644,360.72	41,981.53	-45,628.21	13,000.00	1,424.0
Third	1287-1929	492,273.00	451,621.75	40,651.25	-21,065.50	4,000.00	-989.5
Fourth	1930-2572	709,446.61	659,765.87	49,680.74	-34,419.00	2,600.00	28.0
Total		$2,476,303.11	$ 2,294,758.49	$ 181,544.62	$-148,136.06	$ 32,000.00	$ 1,855.0
Percent				100	-81.6	17.6	1.0

EXHIBIT XII a

A Summary Statement of Increases and Decreases in Allotments under the Edmonds Act - School Districts in Pennsylvania, for 1926-1927 and 1928-1929, with Causes Thereof.

Districts by quartile	Serial number	Increase or Decrease	Due to change in			
			Number of teachers	Closed schools	Certification	Rate of State aid
1	2	3	4	5	6	7
		Increase				
First	1-643	$ 413,722.25	39.9	5.3	16.5	36.
Second	644-1286	539,686.47	42.9	3.8	14.	38.2
Third	1287-1929	544,305.28	59.	4.	15.3	21.7
Fourth	1930-2572	1,138,696.89	88.9	1.7	7.7	.1
Total		$2,636,410.89	65.7	3.2	11.5	18.
		Decrease				
First	1-643	$ 49,231.10	-95.5	25.1	3.3	-27.9
Second	644-1286	41,981.53	-108.6	30.9	3.2	-23.
Third	1287-1929	40,651.25	-51.9	9.8	-2.4	-53.8
Fourth	1930-2572	49,680.74	-69.3	5.2		-29.9
Total		$181,544.62	-81.6	17.5	1.0	-33.1

EXHIBIT XIIb (Expressed in percents of 2572 districts)

Districts Receiving State Aid under the Edmonds Act, Distributed as to Wealth and as to Causes of Increases or Decreases over the Two-year Period 1926-1927 to 1928-1929

Change in State aid due to change in related conditions		Total	Percent of districts in			
			Poorest fourth	Second fourth	Third fourth	Wealthiest fourth
Number of teachers	Increase	3.4	0.6	0.6	0.9	1.3
	Decrease	1.1	0.4	0.3	0.2	0.2
Closed schools	Increase	1.2	0.2	0.4	0.3	0.3
	Decrease	0.4	0.2	0.05	0.08	0.08
Certification	Increase	5.5	1.3	1.4	1.5	1.4
	Decrease	1.1	0.3	0.3	0.2	0.2
Rate of reimbursement	Increase	0.9	0.3	0.4	0.2	0.02
	Decrease	0.4	0.08	0.09	0.2	0.03
High school classification	Increase	0.1	0.00	0.01	0.03	0.03
	Decrease	0.04	0.01	0.00	0.00	0.01
Length of term	Increase	0.3	0.09	0.03	0.07	0.1
	Decrease	0.1	0.01	0.03	0.01	0.04
Net change due to all causes	Increase	6.7	1.6	1.6	1.7	1.8
	Decrease	1.9	0.5	0.5	0.5	0.4

EXHIBIT XIIc

Districts Receiving State Aid under the Edmonds Act, Distributed as to Wealth and as to Causes of Increases or Decreases over the Two-year Period 1926-1927 to 1928-1929

Change in State aid due to change in related conditions		Total	Number of districts in			
			Poorest fourth	Second fourth	Third fourth	Wealthiest fourth
Number of teachers	Increase	877	161	150	233	333
	Decrease	285	92	78	62	53
Closed schools	Increase	305	56	100	73	76
	Decrease	102	44	15	22	21
Certification	Increase	1418	322	369	374	353
	Decrease	273	81	73	61	58
Rate of reimbursement	Increase	229	88	93	41	7
	Decrease	97	22	24	41	10
High school classification	Increase	25	2	5	8	10
	Decrease	11	3	1	2	5
Length of term	Increase	84	25	9	20	30
	Decrease	29	3	10	4	12
Net change due to all causes	Increase	1721	411	407	438	465
	Decrease	480	129	138	117	96

EXHIBIT XIII

Educational Statistics Bearing on Average Salaries and Operating Costs per Teacher in Pennsylvania for 1927-1928, Compiled for the Honorable C. J. Goodnough, Emporium, Penna.

Class of district	Number of teachers and supervising officials	Median salaries of teachers			Median salaries of principals			Total current operating expenses	Average current expense per teacher
		Elementary	Junior high school	Other high schools	Elementary	Junior high school	Other high schools		
1	2	3	4	5	6	7	8	9	10
First	11,538	$2,085	$2,316	$3,206	$3,750	$4,950	$5,140	$37,285,927	$ 3,232
Second	7,474	1,628	1,823	2,290	2,311	3,344	4,182	19,340,624	2,588
Third	16,059	1,378	1,597	1,741	1,713	2,709	2,881	37,447,343	2,335
Fourth	24,610	892	1,424	1,418	1,314	2,222	1,955	44,665,385	1,815
Total and average	59,661	$1,207	$1,899	$1,818	$1,894	$3,107	$2,231	$138,739,279	$ 2,325

Department of Public Instruction
Statistics, Research & Reports
October 8, 1929

Commonwealth of Pennsylvania
DEPARTMENT OF PUBLIC INSTRUCTION
Harrisburg

EXHIBIT XIV

APPROPRIATIONS AND ALLOCATIONS FOR 1929-1931

	Administration:		$ 892,000.00
1601	Salary of the Superintendent	$ 24,000.00	
1602	Salaries and General Expenses	868,000.00	
	Library and Museum:		
1603	Salaries and General Expenses		250,000.00
	School Subsidies:		56,285,600.00
1604	Salaries of County Superintendents	441,000.00	
1605	Expenses of County Superintendents	66,000.00	
1606	Salaries of Asst. County Superintendents	525,000.00	
1607	Expenses of Asst. County Superintendents	105,000.00	
1608	Transportation	2,300,000.00	
1609	Training Vocational Teachers	112,000.00	
1610	Vocational Education	511,000.00	
1611	Miscellaneous Subsidies	125,000.00	
	Blind Babies	10,000.00	
	Blind Students	12,000.00	
	Scholarships	64,000.00	
	Cornplanter Indians	2,600.00	
	Taxes on Land	4,500.00	
	Children Placed by Courts	31,900.00	
1612	Cornplanter Indian Reservation Roads	600.00	
1613	Support of Common Schools	52,000,000.00	
1614	Aid to School Districts	100,000.00	
	State Teachers Colleges:		
1615	Maintenance and Repairs		10,728,000.00
	Reserve Fund	60,760.90	
	Bloomsburg	798,000.00	
	California	646,200.00	
	Cheyney	228,068.00	
	Clarion	364,500.00	
	East Stroudsburg	855,275.00	
	Edinboro	603,145.00	
	Indiana	1,519,400.00	
	Kutztown	651,460.00	
	Lock Haven	614,778.10	
	Mansfield	810,513.00	
	Millersville	549,250.00	
	Shippensburg	727,300.00	
	Slippery Rock	888,000.00	
	West Chester	1,411,350.00	

1616	Examining Boards:		310,000.00
	Anthracite Mine Inspectors	2,470.00	
	Architects	8,714.00	
	Bituminous Mine Inspectors	4,480.00	
	Dental Council	25,000.00	
	Engineers	32,040.00	
	Medical Education	64,500.00	
	Nurses	45,540.00	
	Optometrical Examiners	17,110.00	
	Osteopathic Examiners	7,950.00	
	Osteopathic Surgeons	1,000.00	
	Board of Pharmacy	48,000.00	
	Public Accountants	7,250.00	
	Undertakers	17,421.00	
	Veterinary Medical Examiners	5,050.00	
	Real Estate	23,505.00	
	Blind and Deaf:		1,256,000.00
1617	Subsidies to four Blind and Deaf Schools . . .	1,160,000.00	
	Pa. Inst. for Deaf, Mt. Airy		
	Wn. Pa. School for Deaf, Edgewood . . .		
	Wn. Pa. School for Blind, Pittsburgh .		
	Pa. Inst. for Blind, Overbrook		
1618	Pa. Institution for the Deaf, Mt. Airy (Deficit).	75,000.00	
1619	Western Pa. School for the Deaf (Deficit)	20,000.00	
1620	Commissions to Investigate Blind & Deaf Schools .	1,000.00	
1621	Board of Censors:		175,500.00
	Historical:		95,500.00
1622	Salaries and General Expenses of Pa. Hist. Commission	51,000.00	
1623	Historical Society of Western Penna.	40,000.00	
1624	Conrad Weiser Park Association	4,500.00	
	School Employes' Retirement System:		6,161,400.00
1625	Salaries and General Expenses	111,400.00	
1626	Contingent Reserve Fund	1,825,000.00	
1627	Annuity Reserve Fund No. 2	4,075,000.00	
1628	Former Teachers Fund	150,000.00	
	Institutions - State-Owned:		638,000.00
1629	Penna. State Oral School (Scranton)	129,000.00	
1630	Home for Training in Speech (Phila.)	90,500.00	
1631	Pa. Soldiers' Orphan School (Scotland).	309,500.00	
1632	Thaddeus Stevens Industrial School (Lancaster). .	109,000.00	
	Universities and Colleges:		9,931,000.00
	Pennsylvania State College	6,311,000.00	
1633	General Maintenance	2,350,000.00	
1634	Agr. Research & Experiment . . .	300,000.00	
1635	Economics & Extension	650,000.00	
1636	Liquidation of Accumulated Debt .	711,000.00	
1637	Petroleum Industry	50,000.00	
1638	Construction	2,250,000.00	

	Universities and Colleges: (Cont'd)		
1639	University of Pennsylvania	1,500,000.00	
1640	University of Pittsburgh	1,200,000.00	
1641	Women's Medical College	70,000.00	
1642	Jefferson Medical College	150,000.00	
1643	Hahnemann Medical College	100,000.00	
1644	Temple University	600,000.00	
	Other Schools:		420,000.00
1645	Penna. Museum & School of Industrial Art . .	100,000.00	
1646	Phila. School of Design for Women	40,000.00	
	Downingtown Ind. & Agr. School	60,000.00	
1647	Maintenance 56,000.00		
1648	Stock and Implements 4,000.00		
1649	Nautical School	100,000.00	
1650	National Farm School	35,000.00	
1651	Johnson School (Scranton)	50,000.00	
1652	Philadelphia Museums	35,000.00	
	TOTAL.....		$ 87,143,000.00

Bureau of Accounting
7/2/29

EXHIBIT XV

Enrollments of Pupils in the Public Schools of Pennsylvania, by Decades, Together with Percent of Gain over 1880.

Decade	Elementary	Per-cent gain over 1880	High School (9-12)	Per-cent gain over 1880	Total	Per-cent gain over 1880
1860	647,414	-	-	-	647,414	-
1870	828,891	-	-	-	828,891	-
1880	934,226	-	3,084 (a)	-	937,310	-
1890	1,011,924	8.3	8,598 (a)	178.8	1,020,522	8.9
1900	1,124,468	20.3	27,412	788.7	1,151,880	22.9
1910	1,218,528	30.4	64,437 (b)	1989.4	1,282,965	36.9
1920	1,481,148	58.5	135,239	4285.1	1,616,387	72.4
1928	1,625,900	74.4	257,523	8250.3	1,883,423	100.9

(a) U.S. Bureau of Education

(b) Estimated

EXHIBIT XVI

Total Equalization Aid for Districts in Adams County, 1928-1929, in Order to Equalize a Minimum Program of $925 and of $1500, on a Teacher Basis.

District	Teachers	Full value of taxable property	Amount raised by local rate of 3.5 mills on full value	Present State aid per teacher	Added aid necessary to equalize a minimum program of	
					$925	$1500
1	2	3	4	5	6	7
Total	238	$28,230,938	$2,906	$460	$	$
Abbottstown boro	4	$ 283,666	$993	$606	$	$
Arendtsville boro	6	260,133	910	776		
Bendersville boro	2	188,361	659	480		361
Berwick twp	4	545,782	1,910	400		
Biglerville boro	10	483,731	1,693	797		
Butler twp	9	967,980	3,388	414		
Conewago ind	1	94,000	329	408	188	763
Conewago twp	8	1,353,121	4,736	400		
Cumberland twp	7	1,088,293	3,809	391		
E.Berlin boro	5	608,290	2,129	474		
Fairfield boro	4	252,656	884	591		25
Franklin twp	12	1,870,481	6,547	400		
Freedom twp	3	401,865	1,407	540		
Germany twp	5	700,652	2,452	376		
Gettysburg boro	36	3,735,141	13,073	506		
Hamilton twp	4	772,586	2,704	400		
Hamilton-ban twp	11	1,115,213	3,903	595		
Highland twp	2	436,248	1,527	400		
Huntingdon twp	10	941,673	3,296	480		
Latimore twp	8	864,844	3,027	393		
Liberty twp	5	524,718	1,837	400		
Littlestown boro	13	1,157,558	4,051	584		
McSherrystown boro	1	737,791	2,582	450		
Menallen twp	9	1,066,870	3,734	464		
Mt. Joy twp	7	928,193	3,249	391		
Mt. Pleasant twp	10	1,412,758	4,945	394		
New Oxford boro	6	612,694	2,144	461		
Oxford twp	2	664,050	2,324	370		
Reading twp	8	895,657	3,135	385		
Straban twp	9	1,214,190	4,250	393		
Tyrone twp	7	642,150	2,248	480		
Union ind		215,540	754			
Union twp	6	960,720	3,363	390		
York Springs boro	4	233,333	816	591		93

Summary of Study on Average Number of Pupils per Teacher
and Supervising Official in Certain Counties as of October 1929.

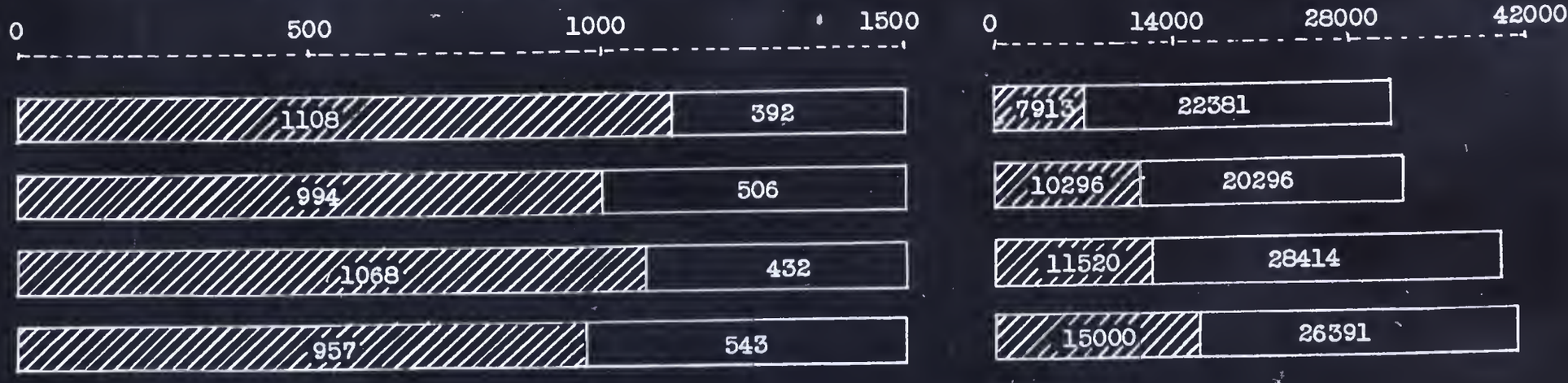
County	Elementary			High School			Supervising official		
	Net enrollment	Teachers	Pupils per teacher	Net enrollment	Teachers	Pupils per teacher	Total enrollment	Total officials	Pupils per supervising official
1	2	3	4	5	6	7	8	9	10
Total	355,604	12,489	29	85,328	3,548	24	440,932	857	514
Adams	5,759	194	30	950	39	25	6,709	13	516
Allegheny	187,179	5,375	35	45,221	1,960	23	232,400	514	452
Butler	14,538	451	32	3,517	118	30	18,055	20	903
Cameron	1,069	42	26	222	9	25	1,291	2	645
Cumberland	11,240	327	34	2,825	113	25	14,065	26	541
Lancaster	28,069	809	35	7,917	355	22	35,986	46	782
Lawrence	16,549	502	33	5,885	261	23	22,434	33	680
McKean	8,734	290	30	2,140	71	30	10,874	22	494
Mercer	16,644	539	31	5,400	173	31	22,044	52	424
Potter	2,983	143	21	827	39	21	3,810	9	423
Somerset	18,262	576	32	3,310	108	31	21,572	18	1,198
Washington	44,578	1,241	36	7,114	302	24	51,692	102	507

Basic Statistical Data Pertaining to a Study of the Present Plan and the Equalized Plan of State Aid as Appiled to Lawrence Township, Clearfield County. (District 300 in Table L of Commissions Report).

Year ending	A. D. A.		Teaching units		True valuation of property	Amount of local tax at 3.5 mills	Minimum program at $1500	Total State aid needed col. 8- col. 7	Total State aid	
	Elem.	H.S.	Elem.	H.S.					Present aid	Additional aid- Equal plan
1	2	3	4	5	6	7	8	9	10	11
1922	763		23.84		$1,561,667	$5,466	$35,760	$30,294	$7,913*	$22,381
1924	767		23.97		1,532,248	5,363	35,955	30,592	10,296*	20,296
1926	952		29.75		1,340,149	4,691	44,625	39,934	11,520*	28,414
1928	994		31.06		1,485,512	5,199	46,590	41,391	15,000*	26,391

* Not including $2,200 for eleven closed schools.

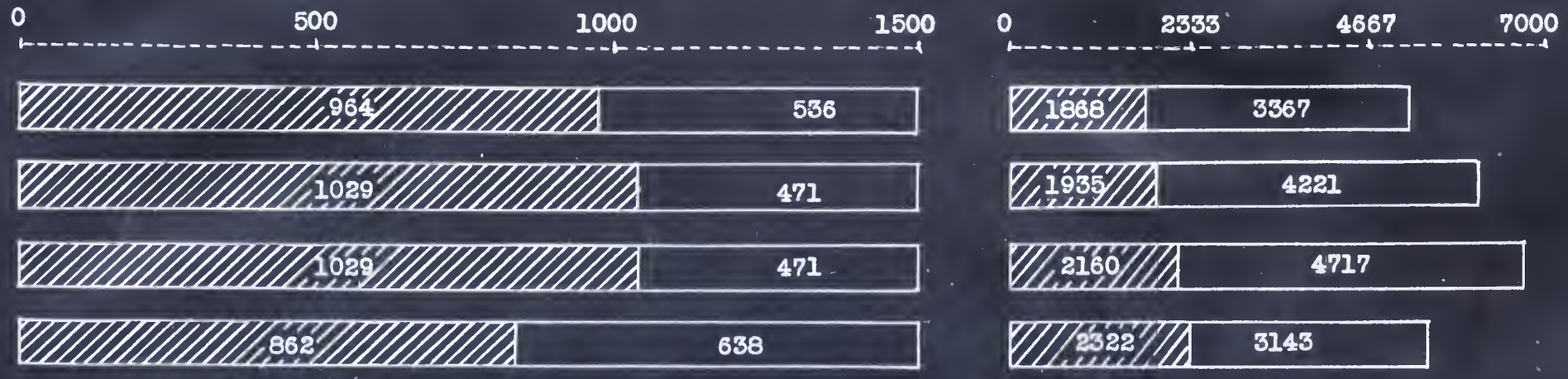
Key. 1. Total length of bar represents amount of aid to which district would have been entitled if the Subsidies Commission Plan had been in full operation. 2. The cross-hatched section represents the state aid actually received.



Basic Statistical Data Pertaining to a Study of the Present Plan and the Equalized Plan of State Aid as Applied to Lehigh Township, Wayne County. (District 400 in Table L of Commissions Report).

Year ending	A. D. A.		Teaching units		True valuation of property	Amount of local tax at 3.5 mills	Minimum program at $1500	Total State aid needed col. 8- col. 7	Total State aid	
	Elem.	H.S.	Elem.	H.S.					Present aid	Additional aid- equal plan
1	2	3	4	5	6	7	8	9	10	11
1922	114	17	3.56	1.11	$505,738	$1,770	$7,005	$5,235	$1,868	$3,367
1924	117	16	3.66	1.04	255,364	894	7,050	6,156	1,935	4,221
1926	124	20	3.88	1.31	259,425	908	7,785	6,877	2,160	4,717
1928	117	11	3.66	.58	255,581	895	6,360	5,465	2,322	3,143

Key. 1. Total length of bar represents amount of aid to which district would have been entitled if the Subsidies Commission Plan had been in full operation. 2. The cross-hatched section represents the state aid actually received.



From STATE MUSEUM Harrisburg, Pa.

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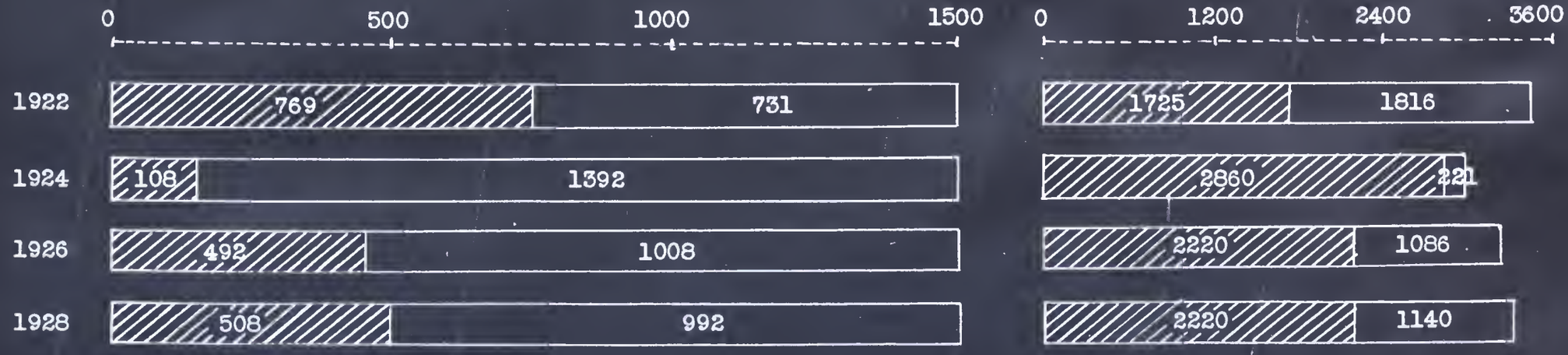
Basic Statistical Data Pertaining to a Study of the Present Plan and the Equalized Plan of State Aid as Applied to Toboyne Township, Perry County. (District 430 in Table L of Commissions Report).

Year ending	A. D. A.		Teaching units		True valuation of property	Amount of local tax at 3.5 mills	Minimum program at $1500	Total State aid needed col. 8- col. 7	Total State aid	
	Elem.	H.S.	Elem.	H.S.					Present aid	Additional aid- equal plan
1	2	3	4	5	6	7	8	9	10	11
1922	93		2.95		$252,617	$884	$4,425	$3,541	$1,725*	$1,816
1924	78		2.58		225,309	789	3,870	3,081	2,860*	221
1926	84		2.73		225,309	789	4,095	3,306	2,220*	1,086
1928	89		2.85		261,491	915	4,275	3,360	2,220*	1,140

* Not including $2,200 for eleven closed schools.

Key. 1. Total length of bar represents amount of aid to which district would have been entitled if the Subsidies Commission Plan had been in full operation. 2. The cross-hatched section represents the state aid actually received.

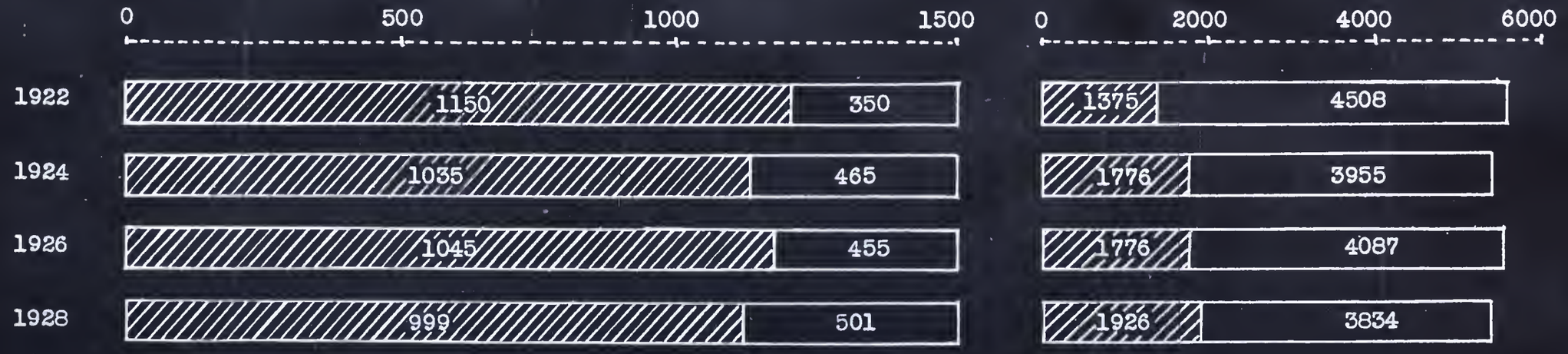


Basic Statistical Data Pertaining to a Study of the Present Plan and the Equalized Plan of State Aid as Applied to Highland Township, Clarion County. (District 450 in Table L of Commissions Report).

Year ending	A. D. A.		Teaching units		True valuation of property	Amount of local tax at 3.5 mills	Minimum program at $1500	Total State aid needed col. 8- col. 7	Total State aid	
	Elem.	H.S.	Elem.	H.S.					Present aid	Additional aid- equal plan
1	2	3	4	5	6	7	8	9	10	11
1922	70	11	2.37	2.00	$191,994	$672	$6,555	$5,883	$1,375*	$4,508
1924	68	14	2.33	2.00	218,262	764	6,495	5,731	1,776*	3,955
1926	72	12	2.43	2.00	223,536	782	6,645	5,863	1,776*	4,087
1928	69	14	2.35	2.00	218,670	765	6,525	5,760	1,926*	3,834

* Not including $1000 for five closed schools.

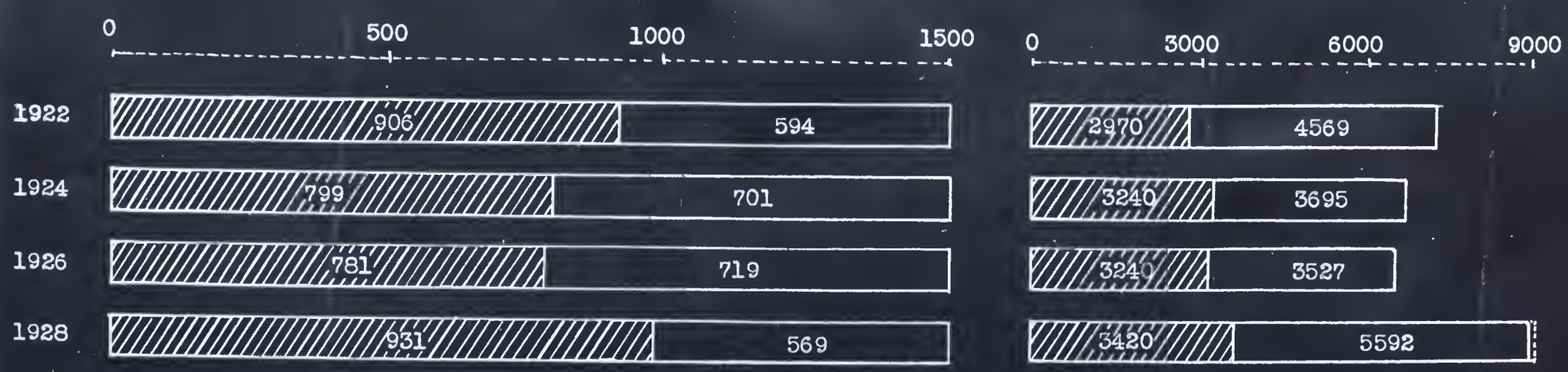
Key. 1. Total length of bar represents amount of aid to which district would have been entitled if the Subsidies Commission Plan had been in full operation. 2. The cross-hatched section represents the state aid sctually received.



Basic Statistical Data Pertaining to a Study of the Present Plan and the Equalized Plan of State Aid as Applied to Fairview Township, Luzerne County. (District 1300 in Table L in Commissions Report).

Year ending	A. D. A.		Teaching units		True valuation of property	Amount of local tax at 3.5 mills	Minimum program at $1500	Total State aid needed col. 8- col. 7	Total State aid	
	Elem.	H.S.	Elem.	H.S.					Present aid	Additional aid- equal plan
1	2	3	4	5	6	7	8	9	10	11
1922	143	31	4.47	1.76	$516,001	$1,806	$9,345	$7,539	$2,970	$4,569
1924	154	23	4.81	1.50	722,955	2,530	9,465	6,935	3,240	3,695
1926	178	12	5.56	.78	783,578	2,743	9,510	6,767	3,240	3,527
1928	188	29	5.88	1.70	673,851	2,358	11,370	9,012	3,420	5,592

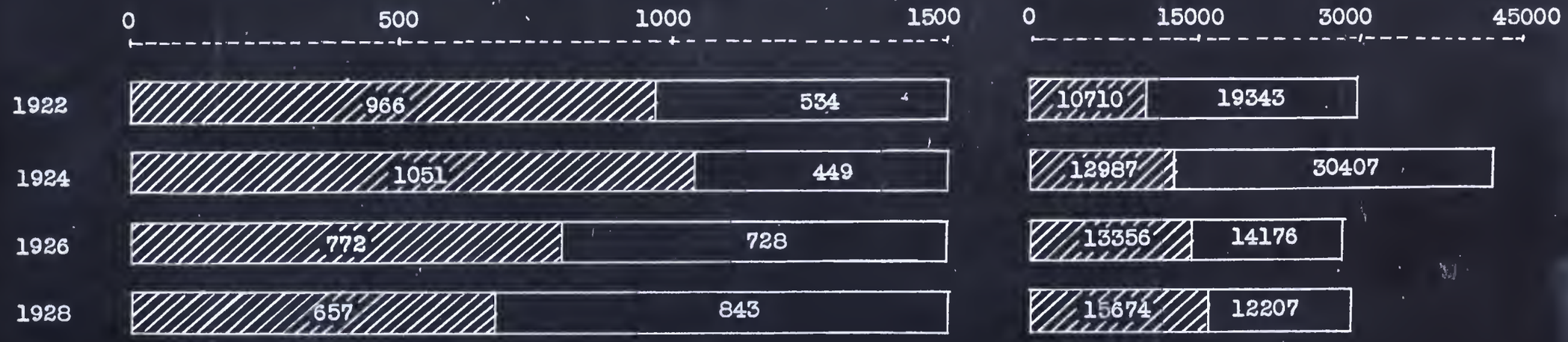
Key. 1. Total length of bar represents amount of aid to which district would have been entitled if the Subsidies Commission Plan had been in full operation. 2. The cross-hatched section represents the state aid actually received.



Basic Statistical Data Pertaining to a Study of the Present Plan and the Equalized Plan of State Aid as Applied to Freedom Borough, Beaver County.
(District 1460 in Table L of Commissions Report).

Year ending	A. D. A.		Teaching units		True valuation of property	Amount of local tax at 3.5 mills	Minimum program at $1500	Total State aid needed col. 8- col. 7	Total State aid	
	Elem.	H.S.	Elem.	H.S.					Present aid	Additional aid- Equal plan
1	2	3	4	5	6	7	8	9	10	11
1922	586	146	18.31	6.75	$2,153,409	$7,537	$37,590	$30,053	$10,710	$19,343
1924	909	126	28.41	6.04	2,366,003	8,281	51,675	43,394	12,987	30,407
1926	535	136	16.72	6.39	2,038,077	7,133	34,665	27,532	13,356	14,176
1928	557	150	17.41	6.89	2,448,297	8,569	36,450	27,881	15,674	12,207

Key. 1. Total length of bar represents amount of aid to which district would have been entitled if the Subsidies Commission Plan had been in full operation. 2. The cross-hatched section represents the state aid actually received.



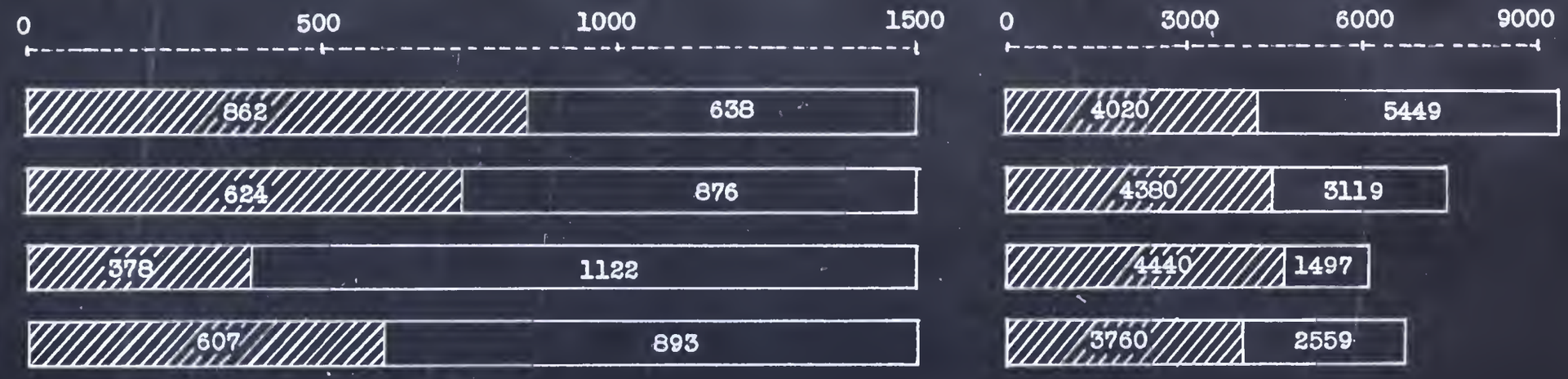
From STATE MUSEUM

Basic Statistical Data Pertaining to a Study of the Present Plan and the Equalized Plan of State Aid as Applied to L. Tyrone Township, Fayette County. (District 1850 in Table L of Commissions Report).

Year ending	A. D. A.		Teaching units		True valuation of property	Amount of local tax at 3.5 mills	Minimum program at $1500	Total State aid needed col. 8- col. 7	Total State aid	
	Elem.	H.S.	Elem.	H.S.					Present aid	Additional aid- equal plan
1	2	3	4	5	6	7	8	9	10	11
1922	271	8.47			$923,062	$3,236	$12,705	$9,469	$4,020	$5,449
1924	244	7.63			1,127,458	3,946	11,445	7,499	4,380	3,119
1926	232	7.25			1,410,795	4,938	10,875	5,937	4,440*	1,497
1928	228	7.13			1,250,375	4,376	10,695	6,319	3,760*	2,559

* Not including $800 for four closed schools.

Key. 1. Total length of bar represents amount of aid to which district would have been entitled if the Subsidies Commission Plan had been in full operation. 2. The cross-hatched section represents the state aid actually received.

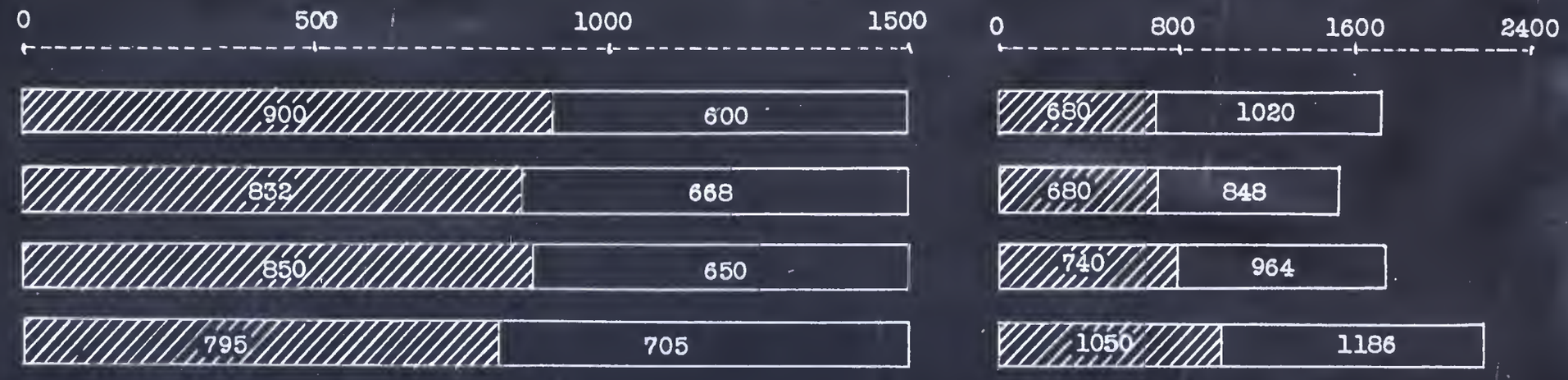


Basic Statistical Data Pertaining to a Study of the Present Plan and the Equalized Plan of State Aid as Applied to Gearhart Township, Northumberland County. (District 2040 in Table L of Commissions Report).

Year ending	A. D. A.		Teaching units		True valuation of property	Amount of local tax at 3.5 mills	Minimum program at $1500	Total State aid needed col. 8- col 7	Total State aid	
	Elem.	H.S.	Elem.	H.S.					Present aid	Additional aid- equal plan
1	2	3	4	5	6	7	8	9	10	11
1922	64		2.23		$469,980	$1,645	$3,345	$1,700	$680*	$1,020
1924	60		2.13		476,376	1,667	3,195	1,528	680*	848
1926	65		2.25		476,152	1,667	3,375	1,708	740*	964
1928	71		2.40		389,638	1,364	3,600	2,236	1,050*	1,186

* Not including $800 for four closed schools.

Key. 1. Total length of bar represents amount of aid to which district would have been entitled if the Subsidies Commission Plan had been in full operation. 2. The cross-hatched section represents the state aid actually received.



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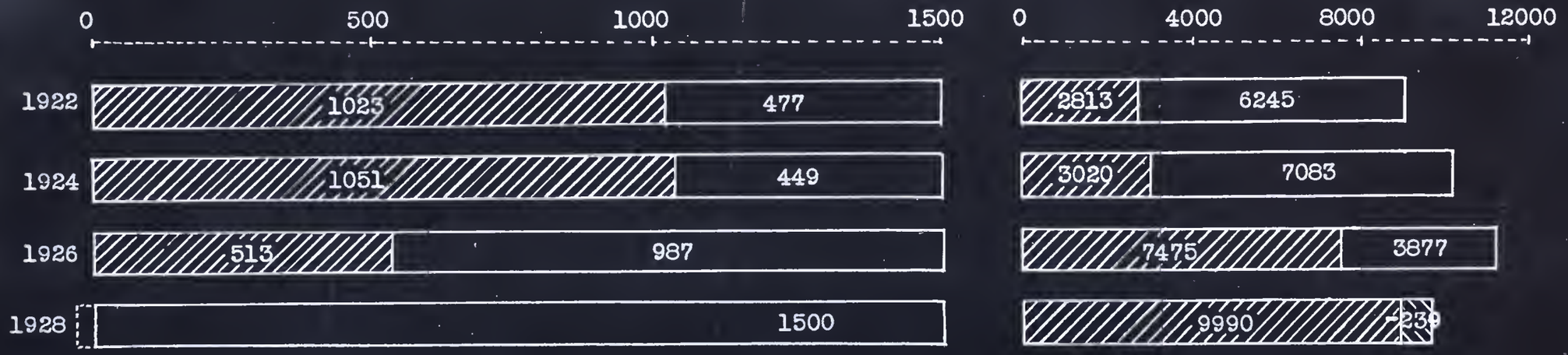
Basic Statistical Data Pertaining to a Study of the Present Plan and the Equalized Plan of State Aid as Applied to West Lampeter Township, Lancaster County. (District 2300 in Table L of Commissions Report).

Year ending	A. D. A.		Teaching units		True valuation of property	Amount of local tax at 3.5 mills	Minimum program at $1500	Total State aid needed col. 8- col. 7	Total State aid	
	Elem.	H.S.	Elem.	H.S.					Present aid	Additional aid- equal plan
1	2	3	4	5	6	7	8	9	10	11
1922	281	116	8.78	5.68	$4,096,000	$14,336	$23,394	$9,058	$2,813	$6,245
1924	252	142	7.87	7.61	4,400,000	15,400	25,503	10,103	3,020	7,083
1926	336	122	10.50	6.89	4,800,000	16,800	28,152	11,352	7,475	3,877
1928	362	101	11.31	6.14	5,219,000	18,266	28,017	9,751	9,990	-239

Key. 1. Total length of bar represents amount of aid to which district would have been entitled if the Subsidies Commission Plan had been in full operation. 2. The cross-hatched section represents the state aid actually received.



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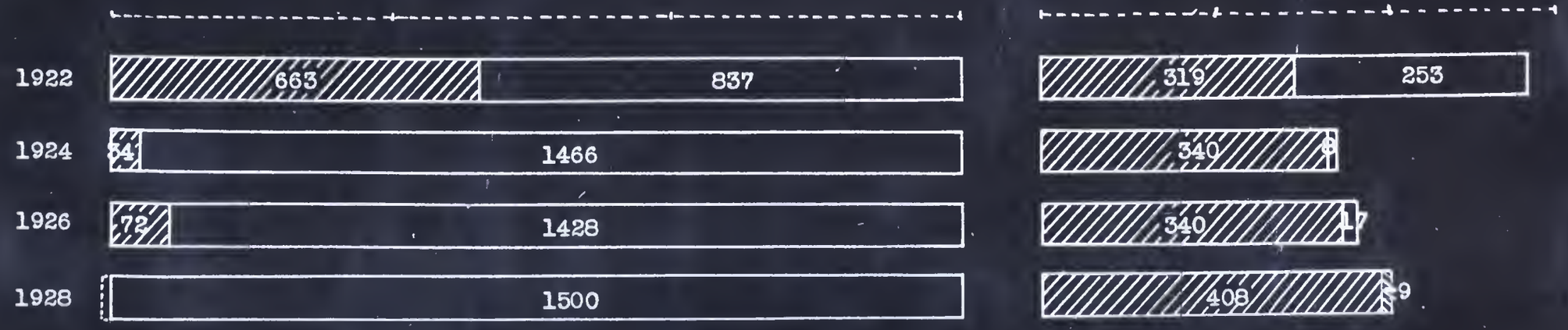
1929

Basic Statistical Data Pertaining to a Study of the Present Plan and the Equalized Plan of State Aid as Applied to Oak Hall Independent, Clarion County. (District 2540 in Table L of the Commissions Report).

Year ending	A. D. A.		Teaching inits		True valuation of property	Amount of local tax at 3.5 mills	Minimum program at $1500	Total State aid needed col. 8- col. 7	Total State aid	
	Elem.	H.S.	Elem.	H.S.					Present aid	Additional aid- equal plan
1	2	3	4	5	6	7	8	9	10	11
1922	17		.62		$102,225	$358	$930	$572	$319	$253
1924	13		.47		102,000	357	705	348	340	8
1926	10		.37		56,667	198	555	357	340	17
1928	13		.47		87,365	306	705	399	408	-9

Key. 1. Total length of bar represents amount of aid to which district would have been entitled if the Subsidies Commission Plan had been in full operation. 2. The cross-hatched section represents the state aid actually received.



from STATE MUSEUM

Summary of Study on Average Number of Pupils per Teacher
and Supervising Official in Certain Counties as of October 1929.

County	Elementary			High School			Supervising official		
	Net enrollment	Teachers	Pupils per teacher	Net enrollment	Teachers	Pupils per teacher	Total enrollment	Total officials	Pupils per supervising official
1	2	3	4	5	6	7	8	9	10
Total	355,604	12,489	29	85,328	3,548	24	440,932	857	514
Adams	5,759	194	30	950	39	25	6,709	13	516
Allegheny	187,179	5,375	35	45,221	1,960	23	232,400	514	452
Butler	14,538	451	32	3,517	118	30	18,055	20	903
Cameron	1,069	42	26	222	9	25	1,291	2	645
Cumberland	11,240	327	34	2,825	113	25	14,065	26	541
Lancaster	28,069	809	35	7,917	355	22	35,986	46	782
Lawrence	16,549	502	33	5,885	261	23	22,434	33	680
McKean	8,734	290	30	2,140	71	30	10,874	22	494
Mercer	16,644	539	31	5,400	173	31	22,044	52	424
Potter	2,983	143	21	827	39	21	3,810	9	423
Somerset	18,262	576	32	3,310	108	31	21,572	18	1,198
Washington	44,578	1,241	36	7,114	302	24	51,692	102	507